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STATE OF IOWA  
1917

OFFICIAL LIST OF  
**Iowa Corporations**  
AND  
**Foreign Companies**

Corporations that have Complied with the Law  
Requiring Corporations to Make  
Annual Report

DECEMBER, 1917

Compiled Under the Direction of  
W. S. ALLEN, Secretary of State

Published by  
THE STATE OF IOWA  
Des Moines



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## CORPORATIONS

1917

A. B. C. Bottling Company, Des Moines  
A. B. C. Medicine Co., Dubuque  
Abbott and Son, Marshalltown  
Abstainers and General Life Insurance Company, Des Moines  
Abstract Title Guarantee Co., Council Bluffs  
Abstract and Title Guaranty Co., Clinton  
Ackley Sewer Company, Ackley  
Ackley Telephone Company, The, Ackley  
    P. O. 19th & Douglas Sts., Omaha, Neb.  
Ackworth Telephone Company, Ackworth  
Acme Chandelier and Mfg. Co., Ft. Madison  
Acme Coal Mining Company, Des Moines  
Acme Lumber Company, North English  
Acme Sales Company, The, Des Moines  
Acres Blackmar & Co., Burlington  
Acton Creamery Company, The, Vinton  
Adair Cooperative Creamery Co., Adair  
Adair County Mutual Insurance Association, Greenfield  
Adair Telephone Co., The, Adair  
    care E. R. Kirkwood, R. 3  
Adams Company, The, Dubuque  
Adams-Alexander Auto Company, Sioux City  
Adams Bros. Hide, Fur & Wool Co., Sioux City  
Adams County Abstract Co., Corning  
Adams County Agricultural Fair Association, Corning  
Adams and Denmead Co., Marshalltown  
Adams Investment Company, Okoboji  
    care 808 N. Y. Life Bldg., Chicago, Ill.  
Adams Paper Co., Waterloo  
Adams Township Mutual Telephone Co., Earlham  
    P. O. De Soto  
Additions Company, The, Davenport  
Adel Abstract Loan and Land Company, Adel  
Adel Building & Loan Association, Adel  
Adel Clay Products Company, Adel  
Adel Hardware Company, Adel  
Adel Light and Power Company, Adel  
Adel Manufacturing Company, The, Adel  
    care Chas. W. Moon, Des Moines  
Adelman Realty Co., Des Moines  
Adelphi Telephone Company, The, Adelphi  
Adelphic Temple Association, Des Moines  
Adjustable Bed Spring Company, Independence  
Adsit Clothing Company, The, Cherokee  
Advance Concrete Construction Company, Des Moines  
Advance Rural Telephone Company, Holstein  
Advertising Novelty Manufacturing Company, Newton  
Advertising Publishing Co., The, Clinton  
Advocate Incorporated, The, Rockwell City  
Aetna Fruit Dealers Assn., Cedar Rapids  
Afton Mutual Telephone Company, Afton



Afton Opera House Association, Afton  
 Ainsworth Telephone Company, Ainsworth  
 Ajax Coal & Mining Company, Fairfield  
 Akerson Ringstrom Co., Keokuk  
 Akron Building Company, The, Akron  
 Akron Domestic Local Building and Loan Assn., Akron  
 Akron Lumber Company, Akron  
 Akron Milling Company, The, Akron  
 Alamo Farm Light Plant Dubuque Company, Dubuque  
 Albany Lighting Company, Clinton  
 Albert City Co-operative Mercantile Company, Albert City  
 Albert City Telephone Company, The, Albert City  
 Albertson & Company, Incorporated, Sioux City  
 Albia Abstract and Realty Company, Albia  
 Albia Coal Company, Albia  
 Albia Home Telephone Company, Albia  
 Albia Hospital Association, The, Albia  
 Albia Knoxville & Des Moines R. R. Co., Burlington  
 Albia Packing Company, Albia  
 Albion Co-operative Creamery Company, Butler County  
     P. O. Parkersburg, R. 1  
 Albion Farmers Telephone Co., The, Cresco, R. 2  
 Alden Buckeye & Country Telephone Company, The, Alden  
 Alden Coal Company, Clinton  
 Alden Creamery Company, Alden  
 Alden Farmers Elevator Company, Alden  
 Alden Lime Company, Clinton  
 Alden Mutual Telephone Co., Alden  
 Alexander Mercantile Company, Alexander  
 Alexander Sandberg Co., Des Moines  
 Algona Automobile and Machinery Co., Algona  
     P. O. Emmetsburg  
 Algona Brick and Tile Works, The, Algona  
 Algona Building and Loan Association, Algona  
 Algona Co-operative Creamery Co., Algona  
 Algona Ice Cream and Candy Factory, Algona  
 Algona Manufacturing Company, Algona  
 Algona Rural Line Number 15, Algona  
 Algona Rural Telephone Company No. 10 of Algona Iowa, Algona  
     P. O. Whitmore, R. 1  
 Allbrite Manufacturing Company, Des Moines  
 Alleman Mercantile Company, The, Alleman  
 Allen & Hazeltine Paint Company, Cedar Rapids  
 Allen Printing Company, Clinton  
 Allen Real Estate Co., L. P., Clinton  
 Allerton Chautauqua Assn., Allerton  
 Alliance Mercantile Assn., Cresco  
 Allinson & Co. Inc., William, Des Moines  
 Allison Hotel Company, The, Cedar Rapids  
 Allison Theatre Company, Allison  
 Almorat Improvement Co., Almorat; P. O. Early  
 Alpha Farmers Creamery Co., Alpha  
 Alpha Opera House Company, Alpha  
 Alpha Telephone Company, Alpha  
     P. O. Waucoma  
 Alpine Building Company, The, Iowa Falls  
 Alpine Coal Company, Ottumwa  
 Alstadt & Langlas Baking Company, Waterloo  
 Alta Farmers Elevator and Supply Company, The, Alta  
 Alta Hospital Association, The, Alta



# IOWA CORPORATIONS

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Alta Opera House Company, The, Alta  
 Alta Vista Auto Company, Alta Vista  
 Alta Vista Farmers Telephone Company, Alta Vista  
 Alta Vista Mutual Co-operative Farmers Creamers Assn., Alta Vista  
 Altenburg Tire & Rubber Co., Davenport  
 Alton Building & Loan Association, Alton  
 Alton Creamery Company, Alton  
 Alton Garage, The, Alton  
 Aluminum Manufacturing Company, Des Moines  
 119 E. Walnut St.  
 Alvord Opera House Company, The, Alvord  
 Amazon Vinegar and Pickling Works, Davenport  
 Amber Co-operative Creamery Company, Amber  
 Amend & Sons Incorporated, Conrad, Des Moines, 304 W. Walnut St.  
 American Bonding and Casualty Company, Sioux City  
 American Brick and Tile Co., Mason City  
 American Brokerage Company, Sioux City  
 American Cement Machine Company, The, Keokuk  
 American Chandelier Company, Des Moines  
 American Coal Company, Oskaloosa  
 care W. T. Phillips  
 American Construction Company, Clinton  
 American Cooperage Company, Anamosa  
 American District Telegraph Co. of Iowa, Des Moines  
 American Ditcher Company, The, Humboldt  
 American Drainage Company, Dubuque  
 American Engineering & Construction Company, Clinton  
 American Gas Construction Company, Newton  
 American Grocers Syndicate, Marshalltown  
 American Iron Works, Des Moines  
 American Jack Registry Company, Cedar Rapids  
 American Land Company, Clinton  
 American Lithographing and Printing Company of Des Moines, Des Moines  
 410 4th St.  
 American Loan and Investment Company, The, Cresco  
 American Machine Products Company, Marshalltown  
 American Mfg. Co. of Cedar Rapids, Iowa, Cedar Rapids  
 American Manufacturing Company, Waterloo  
 American Mining Tool Company, Ottumwa  
 American Mortgage & Securities Company, Manchester  
 American Nobles, Waterloo  
 care C. P. Gaylord, Box 1723, Denver, Colo.  
 American Pearl Button Company, Washington  
 American Pickle & Canning Company, Des Moines  
 American Polled Hereford Breeders' Assn., Des Moines  
 care B. O. Gammon  
 American Realty Company, Sioux City  
 American Securities Co., Burlington  
 American Specialty Manufacturing Co., Des Moines  
 American Standard Horse Registry Assn., Des Moines  
 care W. J. Harris, Box 507  
 American Steam Laundry Company of Iowa, Mason City  
 American Telephone & Telegraph Co., Davenport  
 6th & Main Sts.  
 American Tie & Lumber Co., Clinton  
 American Tractor Company, Des Moines  
 American Transportation Company, Dubuque  
 American Wire Fabrics Company, Clinton  
 P. O. 208 S. La Salle St., Chicago, Ill.  
 Ameri-Cone Company, The, Des Moines



Ames Building and Loan Association, Ames  
 Ames Improvement Company, The, Ames  
 Amusement Park Company, Cedar Rapids  
 Amuzu Amusement Company, Des Moines  
 Anamosa Farmers' Creamery Company, Anamosa  
 Anchor Coal Company, Centerville  
     P. O. 111 South Court St., Ottumwa, Iowa  
 Anchor Concrete Stone Company, Rock Rapids  
 Anchor Investment Company, Des Moines  
 Anchor Manufacturing and Construction Company, Ft. Dodge  
     352 10th Ave. N.  
 Andersen-Winter Co., Clinton  
 Anderson Company, The, Council Bluffs  
     28 4th St.  
 Anderson Brothers Company, Council Bluffs  
     28 4th St.  
 Anderson Brothers Canning Co., The, Oskaloosa  
 Anderson Coal Company, Oskaloosa  
     care H. E. Evans, Des Moines  
 Anderson-Deering Company, Boone  
 Anderson Furniture Company, Boone  
 Anderson Furniture Company, Clinton  
 Anderson Furniture Company, Des Moines  
 Anderson Furniture Company, The, Sioux City  
     606 4th St.  
 Anderson Improvement Company, The, Anderson  
 Anderson Land Company, The, Cedar Rapids  
 Anderson & Son, J. S., Cedar Rapids  
 Anderson Wall Paper and Paint Company, Sioux City  
 Andrews & Company, Des Moines  
 Andrews Decorative Company, William G., Clinton  
 Ankeny Company, Clinton  
 Ankeney Linseed Manufacturing Company, Des Moines  
 Annis & Rohling Company, Council Bluffs  
 Anson Clothing Company, Muscatine  
 Antelope Sheep Company, Des Moines  
 Anthes Hotel Company, Ft. Madison  
     901 Front St.  
 Anthon Investment Company, The, Anthon  
 Anthony-Millen Co., Akron  
 Anundsen Publishing Company, E., Decorah  
 Aplington Creamery Co., Aplington  
 Appanoose Abstract & Title Co., Centerville  
 Appanoose Coal Company, Mystic  
 Appanoose County Supply Co., Cincinnati  
 Appanoose County Telephone Co., The, Centerville  
 Appanoose Loan & Title Co., 204½ W. State St., Centerville  
 Appanoose Mutual Telephone Company, The, Centerville  
 Apple Valley Fruit Company, Sioux City  
     322 Davidson Bldg.  
 Appleton Manufacturing and Supply Company, The, Burlington  
     1217 Oak St.  
 Appliance Shop, The, Mason City  
 Arant Shoe Company, Des Moines  
 Arant Waterloo Company, Waterloo  
 Archer Co-operative Grain Company of Archer, Iowa, Archer  
 Archer-Primghar-Philby Rural Telephone Co., Primghar  
     P. O. Archer  
 Arctic Creamery Company, Sioux City



## IOWA CORPORATIONS

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Arctic Springs Creamery Association, Quandahl  
care G. N. Noidgaard, Spring Grove, Minn.

Arentox Company, Des Moines

Arlington Co-operative Commission Company, Arlington

Arlington Telephone Co., Merville

Armand Company, The, Des Moines

Armed Vise Company, Muscatine

Armory Company, Rock Rapids

Armory Building Company, Mason City

Armstrong Cement Works, Armstrong

Armstrong Coal Company, Cincinnati

Armstrong Lumber Company, The James, Dyersville

Armstrong Manufacturing Company, Waterloo

Armstrong-McClenahan Company, Cedar Rapids

Arno Pharmacy (Inc.), The, Dubuque

Arnold Jewelry & Music Co., Ottumwa

Arnold's Park Coaster Company, Arnold's Park

Artesian Ice Company, Ft. Madison

Art Novelty Importing Company, Marshalltown

Arthur Co-operative Elevator Company, Arthur

Arthur Hall Company, The, Arthur

Arthur Lumber & Coal Co., Arthur

Artificial Ice Company, Sioux City

Artificial Ice & Cold Storage Company, Newton

Artificial Ice & Fuel Company, Waterloo

Artz Drug Company, Red Oak

Ashby Manufacturing Co., W. E., Des Moines

Associated Chemical Company, Waterloo

Associated Manufactures Company, Waterloo

Associates' Company, The, Davenport

Association Bowling Alleys, Sioux City

Association Building Company, Sioux City

Associated Vigilance Committee of Iowa, Des Moines

Atalissa Co-operative Company, Atalissa

Atalissa Lumber Company, Atalissa

Atkins Grain Company, Atkins

Atlantic Automobile Company, Council Bluffs  
P. O. Atlantic

Atlantic Canning Company, Atlantic

Atlantic Co-operative Delivery Company, Atlantic

Atlantic Gas Company, Atlantic

Atlantic Hospital Corporation, Atlantic

Atlantic Ideal Oil Burner Company, The, Atlantic

Atlantic Knitting Co., Atlantic

Atlantic Northern Railway Company, Atlantic

Atlantic Packing Company, Atlantic

Atlantic Southern Railroad Company, Des Moines

Atlas Acetylene Lighting Company, Ottumwa

At Last Washer Company, Perry

Atlee Incorporated S. & J. C., Ft. Madison

Aton Music Company, Sioux City

Attica and Columbia Mutual Telephone Company, The, Knoxville, R. I.

Atwood Stock Farm Company, Northwood  
care H. J. Atwood, 513 Board of Trade, Duluth, Minn.

Atzbaugh-Harrison Auto Company, Hampton

Auburn Brick and Tile Company, Auburn

Audit Company, Des Moines  
care D. J. Van Liew, C. C. State Bank Bldg., Des Moines

Auditorium Company, Calamus

Auditorium Company, Council Bluffs



## IOWA CORPORATIONS

- Auditorium Company, The, Des Moines  
 5th Floor Shops Bldg.  
 Auditorium Company, The, Low Moor  
 Auditorium Company, The, New Sharon  
 Auditorium Company, Sioux City  
 Audubon Cemetery Assn., Audubon  
 Audubon County Farmer's Mutual Telephone Co., Audubon  
 Audubon Township Separator Creamery Co., Exira  
 Aurora Driving Park Association, Aurora  
 Auto Lock and Strainer Company, Davenport  
 Auto Salvage and Exchange Company, Des Moines  
 Auto Supply & Engine Company, Ft. Madison  
 Auto Transportation Company, Ft. Dodge  
 Automatic Button Co., Muscatine  
 Automatic Coal Handling Company, Muscatine  
 Automatic Electric Pump Co., Davenport  
 care Henry Bremer  
 Automatic Electric Washer Co., Inc., Newton  
 Automatic Windmill Oilier Company, Waterloo  
 42 Lafayette St.  
 Automobile Dealers Mutual Insurance Association of Iowa, Des Moines  
 Automobile Trade Mutual Insurance Association, The, Des Moines  
 Avalon Drug Company, Des Moines  
 825 Locust St.  
 Averill-Wallace-Welch Company, Cedar Rapids  
 606 Security Bank Bldg.  
 Avery Supply Company, Avery  
 Averydale Telephone Company, Portland  
 Avoca Electric Light & Power Co., Avoca  
 Avoca Sale Pavilion Company, Avoca  
 A. X. L. Lubricator Company, Dubuque  
 Ayres & Sons, T. R. J., Keokuk  
 Ayrshire Farmers Elevator Company, The, Ayrshire  
 Ayrshire Farmers Mutual Telephone Co., The, Ayrshire  
 Badger Telephone Company, Badger  
 Bagley Mutual Telephone Company, Bagley  
 Bagley Water Works Company, The, Bagley  
 Bailey & Son (Incorporated) A. K., Decorah  
 Bailey Dental Company, Council Bluffs  
 Bailey and Ellsworth Hardware and Implement Company, Wellman  
 P. O., Iowa City  
 Bain Brothers Manufacturing Company, Cedar Rapids  
 Baird & Company, A., Lohrville  
 Baird Investment Company, Sioux City  
 Baird-Taylor-Crawford-Lewis Company, Des Moines  
 S. & L. Bldg.  
 Baker Company, The, Forest City  
 care Geo. T. Simpson, Security Bldg., P. O. Minneapolis, Minn.  
 Baker Company, H. A., Sioux City  
 Box 593  
 Baker Dodge Amusement Company, Keokuk  
 Baker-Dodge Theatre Company, Keokuk  
 Baker-Johnson Co., Ridgeway  
 Baker Lumber Company, D. E., Traer  
 Baker Machinery Company, Des Moines  
 307 E. 4th St.  
 Baker Manufacturing Company, Ft. Dodge  
 Baker Telephone Company, Miles  
 Baldauf-Rosenblatt Co., Oskaloosa



# IOWA CORPORATIONS

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Baldwin and Company Incorporated, Waterville  
P. O. Bellevue

Ball Electric Company, Cedar Rapids

Ballard Agency, Wayland C., Des Moines

Balle-Broderson Company, The, Denison

Balltown Farmers Co-operative Creamery Co., Balltown.

Balzer Company, F. F., Des Moines

Bancroft & Son, Incorporated, Joseph, Cedar Falls

Bancroft Co-operative Creamery Co., Bancroft

Bancroft Farmers Elevator Company, Bancroft

Bangor Telephone Company, Bangor

Bank Building Co., Des Moines

Bank & Insurance Building Co., Dubuque  
Box 363

Bankers Abstract and Title Guaranty Company, Des Moines

Bankers Block Company, Burlington

Bankers Cabinet & Supply Company, Des Moines

Bankers Investment Company, Morning Sun Twp., Louisa Co., Iowa  
P. O., Tama Bldg., Burlington

Bankers Realty Company, The, Des Moines  
care F. L. Kern, 300 Manhattan Bldg.

Bankers Trust Company, Des Moines

Barish Brothers Coal Company, Sioux City

Barnard Company, H. F., Muscatine

Barnes & Ewing, Oskaloosa

Barnett & Company, Incorporated, Joseph, Riverside

Barnett Company, L. J., Des Moines  
206 Court Ave.

Barnum Elevator Company, The, Barnum

Barnum Telephone Co., The, Barnum

Barr Dairy Company, Davenport

Barry Automatic Marker Company, Davenport

Barry Company, Muscatine

Bartels-Sweney Oil Company, The, Waterloo

Bartlett & Kling, Cedar Rapids

Bashaw-Joy Company, Davenport

Bassford-Peterson Clothing Co., Boone

Bast-Fogarty Milling Company, The, Des Moines

Bastian Printing Company, W. H., Sioux City

Batavia Brick and Tile Co., Batavia

Batavia Light and Power Company, Batavia

Batavia Telephone Company, The, Batavia

Bather Company, The J. R., Clinton

Batterson Stores, The, Muscatine

Batterson-Wessels Company, Muscatine

Battle Creek Building Association, The, Battle Creek

Battle Creek Drug Co., Battle Creek

Battle Creek Opera House Co., Battle Creek

Battle Creek Telephone Co., Battle Creek

Baur-Mullarky Company, Keokuk

Baxter Amusement Company, The, Baxter

Baxter Piano Company, J. C., Davenport

Baxter Telephone Company, Baxter

Bay La Launch Orchards Company, Waterloo

Bayard Co-operative Creamery Company, Bayard

Beach Company, The Wilfred W., Sioux City  
P. O. Rapid City, S. D.

Beacon Coal & Mining Company, Mahaska Co., Iowa  
care W. T. Phillips, Oskaloosa

Beaman Elevator Company, The, Beaman



Beaman Telephone Company, The, Beaman  
 Ben Bear Co., Decorah  
 Bear Creek Valley Telephone Company, The, Eldora  
 Bear Grove and Baker Telephone Co., Guthrie Center  
 Beatrice Creamery Company, Des Moines  
     care C. T. Hays, 2027 Peoples Gas Bldg., Chicago, Ill.  
 Beaumont Saw Mill Company, The, Des Moines  
     care W. S. Slagle, Alton, Iowa  
 Beaver Coal & Land Company, Des Moines  
 Beaver Co-operative Company, The, Beaver  
 Beaver Creek Coal Company, Woodward  
     P. O. 217 Equitable Bldg., Des Moines  
 Beaver Telephone Company, Rake  
 Beaver Valley Milling Company, Inc., Des Moines  
 Beck Co., Will H., Sioux City  
 Beck Brothers Company, Mason City  
 Beck Chemical Company, Ottumwa  
 Beck Coal and Mining Company, Des Moines  
     425 W. Grand Ave.  
 Beck-Walker Company, Mason City  
 Becker-Hazleton Co., Dubuque  
 Becker Investment Co., The Gustav, Davenport  
     715 Putnam Bldg.  
 Bedford Light Heat and Power Co., Bedford  
 Bedford Telephone Co., The, Bedford  
 Bee Hive, The, West Union  
 Bee Mercantile Company, Bee  
     care M. Magnusson, Spring Grove, Minn.  
 Beeman Transfer Co., J. E., Ottumwa  
 Bekins Van and Storage Company, Sioux City  
 Bell-Jones Company, Davenport  
 Belle Plaine Canning Company, Belle Plaine  
 Belle Plaine Improvement Association, Belle Plaine  
 Belle Plaine Iowa Gas Company, Belle Plaine  
 Belle Plaine Telephone Co., Belle Plaine  
 Bellevue Commercial Club, Bellevue  
 Bellevue Piano Company, The, Bellevue  
 Bellevue Telephone Co., Bellevue  
 Bellew Coal Company, Des Moines  
 Belmond Lumber Co., Belmond  
 Belmond Printing & Publishing Company, Belmond  
 Belmond Telephone Company, Belmond  
 Belsky-Cook Motor Company, Dubuque  
 Benedict Flour and Feed Company of Marshalltown, Iowa, The,  
     Marshalltown  
 Benjamin Company, The, Council Bluffs  
 Benner Tea Company, The, Burlington  
 Bennett Auto Supply Company, Sioux City  
 Bennett Brothers Coal Company, Des Moines  
     511 6th Ave.  
 Bennett Land Co., The, Sioux City  
 Bennett Loan & Trust Company, The, Sioux City  
 Bennett Taxicab Company, Sioux City  
 Bennezette Mutual Telephone Co., Aredale  
 Beno Company, The John, Council Bluffs  
 Benson Dairy Company, The, Benson  
     care J. R. Dumond, R. No. 2, Cedar Falls, Iowa  
 Benson & Marxer, Des Moines  
     515 W. 3rd St.  
 Bentley Improvement Company, Bentley



Berfield Company, The, Iowa Falls  
Berg-Arduser Co., Dubuque  
Berg Medicine Company, Des Moines  
Bernard Company, Philip, Sioux City  
Bernard-Ellis Lumber Company, Burlington  
Berne Lumber Company, The, Berne  
P. O. Ute  
Bernhard & Turner Automobile Company, Des Moines  
Berry Seed Company, A. A., Clarinda  
Berry Company, W. F., Moulton  
Best & Clausen Realty Company, Davenport  
Best Oil Company, Cedar Rapids  
Beta Mu Building Company, Iowa City  
Beta Theta Pi Building Association, Mt. Pleasant  
Bethesda Central Telephone Co., Bethesda  
P. O. Hepburn, R. No. 1  
Bettendorf Company, The, Bettendorf  
Bettendorf Axle Company, Davenport  
Bettendorf Construction Company, Bettendorf  
Bettendorf Improvement Co., Bettendorf  
Bettendorf Lumber and Supply Co., Bettendorf  
Bettendorf Oxygen-Hydrogen Company, Bettendorf  
Bettendorf Patents Company, Davenport  
Bettendorf Tool Company, Bettendorf  
Bettendorf Trailer Company, Bettendorf  
Beymer & Co., Des Moines; 708 Mulberry St.  
Bickel Baking Company, McGregor  
Bickel Meat & Grocery Company, McGregor  
Bickley Realty Company, The, Waterloo  
Biddle Improvement Company, Des Moines; care F. J. Younker, 403 Flynn Bldg.  
Bidwell Coal Company, Bidwell; P. O. Ottumwa  
Big Ben Telephone Company, Germantown; P. O. Paullina  
Big Creek Logging Company, Davenport; P. O. Knappa, Ore.  
Big Four Fair Assn., Nashua  
Big Four Supply Company, The, Cedar Rapids; P. O. Jerome  
Big Four Supply Company, Olmitz; P. O. Russell, R. No. 2  
Big Grove Number Seven Telephone Company, Benton Co., Iowa, P. O. Van Horne  
Big Grove Township Telephone Co., Garrison  
Big Grove and Union Mutual Telephone Company, Keystone  
Big Rock Telephone Company, The, Waterloo, R. No. 3  
Bigger Company, The, Corning  
Biklen Company, C. H., Burlington  
Biklen-Winzer Grocer Co., Burlington  
Binder & Company, H. W., Council Bluffs, 5 Pearl St.  
Birmingham Exchange Co. of Birmingham, Iowa, Birmingham  
Birmingham Light and Power Company, Birmingham  
Bissell Incorporated, Frank, Dexter  
Bjornstad Company, Otto A., Spencer  
Black Diamond Coal Company, Sioux City; care F. W. Kamman, Sec.  
Black Diamond Store Co., Ottumwa  
Black Dry Goods Company, The James, Waterloo  
Black & Garabrant Jewelry Company, Waterloo  
Blackford Co., The, Oskaloosa  
Black Hawk Building Company, Waterloo  
Black Hawk Coffee & Spice Company, Waterloo  
Blackhawk Construction Company, Waterloo; Box 556  
Black Hawk County Abstract Company, Waterloo  
Blackhawk and Grant Twp. Telephone Company, Reinbeck  
Black Hawk Hotel Company, Davenport



Black Hawk Improvement Company, Waterloo  
 Black Hawk Manufacturing Company, Waterloo; Box 64, Station A  
 Black Hawk Oil Company, Cedar Falls  
 Blackwell Company, The, Durant  
 Blaine Center Mutual Fire & Lightning Ins. Assn., Ida Co., Iowa; P. O. Ida Grove  
 Blaine Farmers Mutual Telephone Co., Dows  
 Blair and Brennan, Creston  
 Blair Shoe Company, The, Vinton  
 Blairstown Grain Co., Blairstown  
 Blairstown Opera House Company, The, Blairstown  
 Blake Lumber Co., W. R., Eagle Grove  
 Blake & Nelson Rural Telephone Company Numbers 11 and 22, The, Wesley; P. O. Algona, R. No. 1, Box 61  
 Blakesburg Telephone and Telegraph Co., Blakesburg; care S. C. Snow, Mgr.  
 Blakeslee Drug Company, Oskaloosa  
 Blanchard Amusement Company, Davenport  
 Blaul's Sons Company, John, Burlington  
 Blaul's Sons Company, The John, Cedar Rapids  
 Blencoe Electric Light and Power Company, The, Blencoe  
 Blencoe Farmers Elevator Company, Blencoe  
 Blencoe Telephone Company, The, Blencoe  
 Block Co., W. G., Muscatine; Box 178.  
 Blom Collier Company, The, Keokuk  
 Bloom Manufacturing Company, The, Nashua  
 Bloomer Company, R. H., Council Bluffs  
 Bloom-Mayer Clothing Company, Iowa City  
 Bloomer Cold Storage Company, Council Bluffs  
 Bloomfield Coal & Mining Company, Des Moines; 513 E. Grand Ave.  
 Blount-Evans Coal Mining Company, Des Moines; 1005 Center St.  
 Blue Company, J. D., Jr., Cedar Rapids  
 Blue Grass Creamery Company, Hamlin  
 Blue Grass Creamery Company, Stockport  
 Blue Line Transfer Co., Des Moines  
 Blue Oak Handle Co., Fairfield; P. O. Farmington  
 Bluff City Glass Company, Council Bluffs  
 Bluff City Lumber & Coal Co., Council Bluffs  
 Bluff Road Telephone Co., Muscatine  
 Boardman and Wagner Telephone Company, The, Elkader  
 Bode Creamery Association (Farmers Co-operative), Bode  
 Bode-Larson Shoe Co., Keokuk; 606 Main St.  
 Boesch Company, John, Burlington  
 Bogardus-Nelson Company, Marshalltown  
 Bohemian Farmers Mutual Insurance Association, The, Linn Co., Iowa; P. O. Cedar Rapids  
 Bohemian Farmers Mutual Ins. Assn., Oxford Jct.  
 Bohemian Mutual Insurance Assn., The, Cedar Rapids, 622 S. 4th St.  
 Bohemian Mutual Insurance Association, The, Vining  
 Bohemian Mutual Protective Insurance Association, Spillville  
 Bohemian Savings and Loan Association, The, Cedar Rapids  
 Boies Company, M. V., Davenport  
 Boileau & Thomas Furniture Co., The, Red Oak  
 "Boldt's" (Incorporated), Dubuque  
 Bolt Shoe Company, The, Red Oak  
 Bolton-Hoover Coal Co., Oskaloosa  
 Bolton Land Company, Cedar Rapids  
 Bonair Telephone Company, The, Cresco  
 Bonhurst Realty Co., Inc., Des Moines  
 Bonicamp Manufacturing Company, Ft. Madison  
 Boody Investment Company, George A., Des Moines  
 Boone Armory Company, Boone



Boone Blank Book Company, Boone  
Boone Block Coal Company, The, Boone  
Boone Brick Tile & Paving Co., Boone  
Boone Clay Works Company, Boone  
Boone Construction Company, Boone  
Boone County Abstract & Loan Company, Boone  
Boone County Telephone Co., Boone  
Boone Driving Park & Fair Assn., Boone  
Boone Gas Company, Boone  
Boone Investment Company, Boone  
Boone National Building Co., Boone  
Booneville Mercantile Company, Booneville  
Booster Realty Company, Cedar Rapids  
Booth Brokerage Company, Marshalltown  
Booth Street Mining Company, Dubuque; care James Saul  
Borbeck-Lohberg Lumber Company, Clinton; P. O. Lyons  
Bosch Company, Charles G., Burlington; 317 N. Main St.  
Bossert's Incorporated, Webster City  
Boston Brokerage Company, Waterloo  
Boston Market Company, Des Moines  
Boston Piano & Music Company, Iowa City  
Boston Store, Cedar Rapids  
Botna Valley Farmers & Merchants Mutual Telephone Company, Oakland  
Bouton Grain Company, Bouton  
Bouton Opera House Electric Light & Power Co., Bouton  
Bovee Furnace Works, Waterloo  
Bowen Company, S. R., Mason City  
Bower Sanders Company, Keota  
Bowman Boyer Company, Keokuk  
Bowman Company, William, Davenport  
Bowman Kranz Lumber Co., Holstein; P. O. Omaha, Nebr.  
Boxholm Hall Association, Boxholm  
Boyer-Hollenbeck Company, The, Sioux City  
Boyer Valley Telephone Company, Woodbine  
Boyt Saddlery Company, The Walter, Des Moines  
Bracher Lumber Co., C. G., Garner  
Braddyville Central Telephone Company, Braddyville  
Bradley Kinseth & Company (Incorporated), Humboldt  
Bradley Merriam & Smith Incorporated, Council Bluffs; P. O. Omaha, Nebr.  
Bradshaw and Co., Ft. Dodge  
Bragstad Construction Company, Sioux City  
Brammer Manufacturing Company, H. F., Davenport  
Bramson Studio, The, Des Moines  
Brandon Co-operative Exchange, Inc., Brandon  
Brauer Acetylene Lighting Co., The, Marshalltown  
Brayton Lumber Company, Brayton  
Brechwald Brothers Co., Ida Grove  
Breda Elevator Company, Breda  
Breda Grain Company, Breda  
Breeders & Farmers Remedy & Supply Co., Clearfield  
Bremer and Blackhawk Mutual Telephone Assn., Janesville  
Bremer County Farmers Mutual Fire Ins. Assn., Tripoli; care Otto Walther.  
Waverly, R. No. 1  
Brenneman Manufacturing Co., Marion  
Bretscher Shoe Company, R., Davenport  
Brewer-Deacon Investment Company, The, Cedar Rapids  
Brewer Title & Trust Co., Independence  
Briar Mills, Keokuk  
Briegel & Hagium Mfg. Co., Davenport  
Brighton Hydro Electric Company, Brighton  
Brighton Mill & Elevator Company, Brighton



Brighton Mutual Telephone Company of Brighton, Iowa, The, Brighton  
 Brinck Brothers, Theodore, West Point  
 Brinsmaid & Company, Incorporated, Des Moines.  
 Bristol Mutual Telephone Company, Farlin  
 Bristol Realty Company, Des Moines.  
 Brite Mawnin Corporation, Marshalltown  
 Britt Creamery Association, Britt  
 Britt and Crystal Farmers Telephone Company No. 1, Crystal Lake  
 Britt Light and Power Company, The, Britt  
 Brittain & Company, Marshalltown  
 Brittain Co-operative Packing Company, Marshalltown  
 Brockmann Realty Co., Davenport  
 Brockway Company, The, J. A., Rock Rapids  
 Broder Bros. & Tagge Co., Inc., Hartley  
 Brody Co., D. I., Des Moines  
 Brody and Sons Company, F., Des Moines  
 Bronson Lumber & Coal Company, The, Bronson  
 Bronson Telephone Co., Bronson  
 Brooke Telephone Line, Peterson; P. O. Aurelia, R. No. 2  
 Brooklyn Creamery Company, Brooklyn  
 Brooklyn Lumber and Grain Co., Brooklyn  
 Brooklyn Opera House Company, The, Brooklyn  
 Brooks Laundry Company, Ft. Dodge  
 Brooks Lumber Company, Waverly  
 Browder-Daniels Company, Council Bluffs  
 Brower Abstract Company, Geo. L., Rockwell City  
 Brown Apartments Company, The, Des Moines  
 Brown-Camp Hardware Company, Des Moines  
 Brown Grain Company, Clark, Des Moines  
 Brown Coal Company, Sioux City; 306 Jackson St.  
 Brown Crockery Company, Waterloo  
 Brown Garage Company, The, Des Moines  
 Brown Ice Cream Company, Cedar Rapids  
 Brown Land & Loan Co., The, Emmetsburg  
 Brown-Loftus Motor Company of Iowa, Cedar Rapids  
 Brown Mercantile Company, Runnells  
 Brown Paper Company, The, Ft. Madison  
 Brown Spring Ice Skate Co., Webster City  
 Brown Township Mutual Ins. Assn., Linn Co., Iowa; care F. D. Hall, Spring-  
 ville, Iowa  
 Brown & Walcott Company, The, Sioux City  
 Brown-Willson Motor Company, Des Moines  
 Brownell Shoe Company, J. A., Algona  
 Bruce-Edgerton Lumber Company, Primghar; P. O. 1112 Lumber Exchange  
 Minneapolis, Minn.  
 Bruce Loan and Investment Co., Atlantic  
 Brunk's Incorporated, Des Moines; 800 Walnut St.  
 Brunsville Lumber Company, Brunsville  
 Bryant Asphalt Paving Company, The, Waterloo  
 Bryant Company, E. C., Ft. Dodge  
 Bryant and Sons Co., W. A., Cedar Falls  
 Buchanan County Fair and Racing Association, Independence  
 Buchwald Lumber Co., C. A., Marshalltown; 109 N. Center St.  
 Buck Company, Tyne M., Des Moines  
 Buck Bros. Company, Des Moines  
 Buck Creek Mutual Telephone Company, Coin.  
 Buck-Reimer Company, Keokuk  
 Buckeye Mercantile Co., Buckeye  
 Bucks Grove Creamery Co., Parkersburg; P. O. Aplington, R. No. 1  
 Buena Vista County Agricultural Society, Alta  
 Buescher Company, Chris, Ft. Madison



Buettell Brothers Company, Dubuque  
Buffalo Brick Co., Cedar Rapids  
Buffalo Center Co-operative Creamery Company, Buffalo Center  
Buffalo Center Land and Investment Company, Buffalo Center  
Buffalo Twp. Telephone Company, Buffalo Center  
Buffalo Township Telephone Company, The, Titonka  
Buffington-Howe Company, The, Ogden  
Buffington Wheel Co., Burlington  
Builders Lime & Cement Co., Davenport  
Builders Sand and Gravel Co., Davenport  
Building Association of Lodge No. 84, B. P. O. E., Burlington  
Buland-Hill Co, The, Cambridge  
Bulletin Publishing Company, Cedar Rapids  
Bullion Mining and Milling Co., Toledo  
Bungalow Realty Company, Des Moines  
Burch Brothers Company, Waterloo  
Burchinal-Clear Lake Telephone Company, Clear Lake  
Burd Auto and Supply Company, Waterloo  
Burd Shoe Company, J. M., Mt. Pleasant  
Burk Tire & Manufacturing Co., Sioux City  
Burkhalter & Company, L. D., Cedar Rapids  
Burlington Basket Company, Burlington  
Burlington Belt Line Railway Co., Burlington; Commercial Exc.  
Burlington-Bonaparte Interurban Railway Company, Burlington  
Burlington Book Company, Burlington  
Burlington Box Company, Burlington  
Burlington Buggy Company, Burlington  
Burlington Building Company, Burlington  
Burlington Cedar Rapids and Northern Ry. Co. of Iowa, Cedar Rapids; P. O.  
139 Van Buren St., Chicago, Ill.  
Burlington Cigar Box Company, Burlington  
Burlington Construction Co., Burlington  
Burlington Development Company, Burlington  
Burlington Fuel Company, The, Burlington  
Burlington Gas Light Company, Burlington  
Burlington Granite & Marble Company, Burlington  
Burlington Hawkeye Co., The, Burlington  
Burlington Hinge Company, Burlington  
Burlington Hotel Company, Burlington  
Burlington Iron Store Co., Burlington  
Burlington Land and Timber Company, Burlington  
Burlington Launch Club, The, Burlington  
Burlington Lumber Company, Burlington  
Burlington and Missouri R. R. Co., Burlington  
Burlington Motor Car Company, The, Burlington  
Burlington Paper Company, Burlington  
Burlington Power Company, Burlington  
Burlington Produce Company, Burlington  
Burlington Railway and Light Co., Burlington  
Burlington Sand & Gravel Co., Burlington  
Burlington Sanitary Ice Company, Burlington  
Burlington Sanitary Milk Company, The, Burlington; 522 N. 3rd St.  
Burlington Separator Company, Burlington  
Burlington Soap Company, Burlington; 508 N. Main St.  
Burlington Towing Company, Burlington  
Burlington Tri-State Fair Association, Burlington  
Burlington Vinegar and Pickle Works, Burlington  
Burlington Wheel Company, Burlington  
Burlington Willow Ware Shops, Burlington  
Burnett Hilleary Company, Burlington  
Burnham Manufacturing Company, Charles City



- Burns Grocer and Commission Co., W. J., Dubuque  
 Burnside Company, The William, Oskaloosa; care Ralph H. Burnside, Raymond, Wash.  
 Burr Oak Telephone Company, The, Wilton Junction  
 Burroughs Land Co., Cherokee; P. O. 5126 Blackstone Ave., Chicago, Ill.  
 Burrows-Dent Dept. Company, Iowa Falls  
 Burrus & Bro., Incorporated, O. M., Burlington  
 Burt Co-operative Creamery Co., Burt  
 Burt Farmers Exchange Co., Burt  
 Burt Telephone Co., The, Burt  
 Burt-Zaiser Company, Burlington  
 Busby Theatrical Company, The, Marshalltown  
 Business and Farmers Co., Story City  
 Butler & Bremer Mutual Telephone Company, Plainfield  
 Butler County Abstract Company, Allison  
 Butler County Farmers Mutual Fire and Lightning Ins. Assn., The, Allison.  
 Butler County Hardware & Implement Company, Allison  
 Butler County Telephone Co., The, Kesley; care H. W. Reints  
 Butler Electric Company, Perry; P. O. Box 228, Easton, Pa.  
 Butler Land Company, Northwood  
 Butler and Rhodes Coal Company, The, Ft. Dodge  
 Butter and Egg Market, Des Moines  
 Butter Makers Publishing Company, Waterloo  
 Butter-Nut Bread Company, Des Moines  
 Button Elevator Company, L. J., Sheldon  
 Byrne Bros. Co., Dubuque  
 Byrne Bros. Taxi Company, Dubuque  
 Byrnes Park Realty Company, Waterloo  
 Byrne-Saul Mining Company, Dubuque  
  
 C and E Manufacturing Company, Marshalltown  
 C. O. D. Laundry Company, The, Dubuque  
 C. O. D. Steam Cleaning & Dyeing Company, Davenport  
 Cacocum Sugar Company, Davenport; care C. F. Francis  
 Cadwell Transfer and Storage Company, Mason City  
 Cady & Olmsted Company, Belle Plaine  
 Calder's Van & Storage Company, Cedar Rapids; 407 S. 2nd St.  
 Caldwell-Hallowell Manufacturing Company, Waterloo  
 Caldwell Mutual Telephone Co., Exline  
 Caledonia Creamery Co., The, O'Brien Co., Ia.; P. O. care J. C. Lange, Paullina, Iowa  
 Calhoun County Abstract Co., Rockwell City  
 Calhoun County Fair Assn., Manson  
 Calhoun Creamery Co., Allamakee Co., Ia.; care C. J. Riser, Church, Iowa  
 California Grain and Lumber Co., California Jct.  
 Call Opera House Company, Algona  
 Callender Grain Company, The, Callender  
 Callender Mutual Telephone Company, Callender  
 Calmar Creamery Company, Calmar  
 Calmar Electric Company, Calmar  
 Calmar Hotel Company, The, Calmar  
 Calmar Manufacturing Company, The, Calmar  
 Calnan Construction Co., Clinton  
 Calnan Construction Co. of Clinton, Iowa, J. P., Clinton  
 Caloma Short Line Telephone Company, The, Caloma  
 Calumet Telephone Company, The, Calumet  
 Calumet Willow Creek Rural Telephone Company, Calumet  
 Cambridge Canning Company, Cambridge; care A. K. Olson  
 Cambridge Opera House Company, Cambridge  
 Cambridge Packing Company, Cambridge  
 Cameron Wall Paper Co., The, Davenport; 119 E. 2nd St.



Camp Loan & Realty Company, Parkersburg; care H. F. Camp, Cogswell, S. Dak.  
Campbell Drug Company, Clinton; 610 S. 2nd St.  
Campbell Heating Company, Des Moines  
Campbell-Johnson Printing Company, Des Moines  
Campbell Livestock Grain and Farm Co., The, Independence  
Campbell-Wellman-Koett Co., Ottumwa  
Campton Wall Paper Company, Des Moines  
Canfield & Company, Waterloo; Box 334  
Canfield Lumber Company, Waterloo; Box 334  
Canfield Lumber Co., Lec, Cedar Rapids  
Canfield Manufacturing Company, Waterloo  
Capital City Carriage Co., Des Moines  
Capital City Commercial College, The, Des Moines  
Capital City Film Manufacturing Company, Des Moines  
Capital City Investment Co., Des Moines  
Capital City Printing Plate Company, Des Moines  
Capital City Realty Company, Des Moines; S. & L. Bldg.  
Capital City Sand Company, Des Moines  
Capitol Hill Monument Company, Des Moines  
Capital Insurance Co., Des Moines  
Capital & Merchants & Bankers Insurance Company, Des Moines  
Carbon Block Coal Company, Centerville  
Carbon Coal Company, Des Moines; 406 6th Ave.  
Carbon Fuel Company, Des Moines  
Carbondale Land Co., Des Moines; care T. W. Carpenter, Good Blk.  
Cardiff Gypsum Plaster Co., The, Ft. Dodge  
Carey & Sons, Thomas, Clinton, 106 Weston Bldg.  
Carey-Clasen Jewelry Co., Le Mars  
Carley's, Des Moines  
Carmichael & King Company, Incorporated, The, Ashton  
Carney-Cherokee Coal Company, Carney; P. O. American Trust Bldg., Chicago, Ill.  
Carney Mercantile Company, Carney  
Carnival City Packet Company, Davenport  
Carpenter Brothers (Incorporated), Cedar Falls.  
Carpenter-Johnson Co., Cedar Rapids.  
Carr & Baal Company, Des Moines.  
Carr Ryder and Adams Co., Dubuque  
Carroll County Fair and Driving Park, Association, The, Carroll  
Carroll Township Mutual Telephone Company, Sheldon  
Carroll Union Delivery Company, Carroll  
Carstensen Investment Company, Davenport  
Carter Manufacturing Company, Keokuk  
Cartersville Supply Co., Cartersville  
Casady Company, J. N. Jr., Council Bluffs  
Cascade Co-operative Creamery Co., Cascade  
Cascade Farmers Mutual Fire & Lightning Association, Cascade  
Cascade Opera House Company, Cascade  
Cascaden Mfg. Company, Waterloo  
Cascaden Realty and Investment Company, Waterloo  
Case Company, J. I., Des Moines; P. O., Racine, Wis.  
Casey Creamery Co., The, Casey  
Casey-Ivis Lumber Company, Boone  
Casey Lumber Company, Casey  
Casey Mutual Telephone Exchange, Casey  
Casino Amusement Company, 213 Third St., Davenport  
Cass County Fair Association, The, Atlantic  
Cass County Farmers Mutual Fire Ass'n., Atlantic  
Cass County Light and Power Company, Griswold



Cass Farm Company, Sumner  
Casson Sausage & Meat Company, Des Moines  
Castalia Farmers Co-operative Society, Castalia  
Castana Mutual Telephone Ass'n. of Castana, Iowa, Castana  
Cave Cigar Company, The, Dubuque  
Cave Coal Company, Burlington  
Catholic Printing Company, Dubuque  
Cecil Theatre Company, Mason City  
Cedar Central Telephone Company, Larrabee  
Cedar Falls Broom Company, Cedar Falls  
Cedar Falls Building Loan & Savings Ass'n., 1114 W. Fourth St., Cedar Falls  
Cedar Falls Business Men's Association, Cedar Falls  
Cedar Falls Canning Co., The, Cedar Falls  
Cedar Falls Hotel Company, Cedar Falls  
Cedar Falls Sand and Material Company, The, 202 Davidson Bldg., Des Moines  
Cedar Falls Scale & Manufacturing Co., Cedar Falls  
Cedar Falls Transfer and Storage Company, Cedar Falls  
Cedar Falls Trust Company, Cedar Falls  
Cedar Lumber Company, Cedar  
Cedar Mutual Telephone Company of Calhoun County, Lohrville  
Cedar Valley Building & Loan Ass'n., The, Cedar Falls  
Cedar Valley Cigar Company, Waterloo  
Cedar Valley Hospital, Charles City  
Cedar Valley Produce Company, Cedar Rapids  
Cement Product Company, The, Buffalo Center  
Cement Products Company, The, Davenport  
Cement Products Co., Sac City  
Cement Products Company, Waterloo  
Cement Pipe and Tile Company, The, Webster City  
Cement Stave Silo Company, Des Moines, 712 Polk Bldg.  
Centennial Mill Company, Avoca  
Center Amusement Company, Sioux City  
Center Coal Company, Centerville  
Center Drive Association, Des Moines, 301 Grand Ave.  
Center Point Canning Company, Center Point  
Center Point Ranch Co., Center Point  
Center Telephone Company, Lake Mills  
Centerville Association of Commerce, Centerville  
Centerville Block Coal Co., Centerville  
Centerville Brick Company, The, Centerville  
Centerville Gypsum Company, Centerville  
Centerville Ice Company, Centerville  
Centerville Motor Company, Centerville  
Centerville Water Company, Centerville  
Cerro Gordo Building Company, Mason City  
Cedar Rapids Auditorium Co., The, Cedar Rapids  
Cedar Rapids Baseball Association, Cedar Rapids  
Cedar Rapids Bottling Works, Cedar Rapids  
Cedar Rapids Building and Loan Assn., Cedar Rapids  
Cedar Rapids Business College Co., The, Cedar Rapids  
Cedar Rapids Candy Co., Cedar Rapids  
Cedar Rapids Canning Co., The, Cedar Rapids  
Cedar Rapids Cold Storage Company, Cedar Rapids  
Cedar Rapids & Chicago R. R. Co., Cedar Rapids; P. O. Dubuque  
Cedar Rapids Commission Co., Cedar Rapids  
Cedar Rapids Construction Co., The, Cedar Rapids  
Cedar Rapids Development Company, Cedar Rapids  
Cedar Rapids Electric Light & Power Co., Cedar Rapids  
Cedar Rapids Floral Company, Cedar Rapids



Cedar Rapids Foundry and Machine Co., The, Cedar Rapids  
Cedar Rapids Gas Company, Cedar Rapids  
Cedar Rapids Hotel Company, Cedar Rapids  
Cedar Rapids Ice Company, Cedar Rapids  
Cedar Rapids, Iowa City & Southern Construction Co., Cedar Rapids  
Cedar Rapids, Iowa City and Southern Rwy. Co., Cedar Rapids  
Cedar Rapids, Iowa Falls and Northwestern Rwy. Co., Cedar Rapids; P. O.  
139 W. Van Buren St., Chicago, Ill.  
Cedar Rapids Land & Investment Co., The, Cedar Rapids  
Cedar Rapids Life Insurance Company, Cedar Rapids  
Cedar Rapids and Marion City Rwy. Co., Cedar Rapids  
Cedar Rapids Minnesota Land Co., Cedar Rapids  
Cedar Rapids Oil Co., The, Cedar Rapids  
Cedar Rapids Photograph Company, Cedar Rapids  
Cedar Rapids Pump Company, Cedar Rapids  
Cedar Rapids Realty Co., Cedar Rapids  
Cedar Rapids Rubber Company, Cedar Rapids  
Cedar Rapids Sash & Door Co., Cedar Rapids  
Cedar Rapids Serum Company, Cedar Rapids, Box 327  
Cedar Rapids Terminal Transfer Railway Co., Cedar Rapids  
Cedar Rapids Transfer Company, Box 429, Cedar Rapids  
Cedar Rapids Wood Working Co., The, Cedar Rapids  
Central Adjustment Co., 313 Iowa Bldg., Sioux City  
Central Advertising Company, The, 315 W. Fourth St., Des Moines  
Central Auto Company, Ottumwa  
Central Auto and Supply Company, Waterloo  
Central Automobile Supply Company, 1111 Locust St., Des Moines  
Central Block Heating Company, Mason City  
Central Brick and Tile Company, Ft. Dodge  
Central Canadian Realty Company, Davenport  
Central City Land & Improvement Co., Central City  
Central City Telephone Company, Central City  
Central Commercial Corporation, Des Moines  
Central Foundry Company, The, Marshalltown  
Central Engineering Company, 804 Putnam Bldg., Davenport  
Central Garage and Repair Company, The, Oskaloosa  
Central Heating Company, Waterloo  
Central Heating Co., Webster City  
Central Ice Company, 125 Des Moines St., Des Moines  
Central Improvement Company, Des Moines  
Central Investment Company, Cedar Rapids  
Central Investment Company, 215 Fifth St., Des Moines  
Central Investment Society Incorporated, Charles City  
Central Iowa Fair Association, Ames  
Central Iowa Grain Company, Ames; P. O. Des Moines  
Central Iowa Light and Power Company, Boone  
Central Iowa Loan Company, Oskaloosa  
Central Iowa Mortgage Company, Ft. Dodge  
Central Iowa Motors Company, Des Moines  
Central Lumber and Coal Company, Dubuque  
Central Machine and Auto Company, Cedar Rapids  
Central Machine Works and Auto Co., 613 Third St., Sioux City  
Central Manufacturing Co., Iowa City  
Central Mutual Telephone Co., Rockwell City  
Central National Fire Insurance Company, Des Moines  
Central Park Fuel Company, Cedar Rapids  
Central Park Investment Company, The, Cedar Rapids  
Central Railroad and Bridge Co., Council Bluffs; P. O. 204 S. 26th St.,  
Omaha, Neb.  
Central Realty Company, Cedar Rapids



- Central Realty Company, 312 Fifth St., Des Moines  
 Central Securities Company, N. W. Nat'l Bank, Sioux City  
 Central Telephone Co., The, Rockwell City  
 Central Trust Company of Des Moines, 216 Fifth St., Des Moines  
 Central Wire and Iron Works, Des Moines  
 Century Building Co., Waterloo  
 Century Lumber Co., Des Moines  
 Century Realty Company, Box 875, Des Moines  
 Cereal Elevator Company, The, Sioux City  
 Cerro Gordo Abstract Company, Mason City  
 Chadima Bros. Ice Cream Company, The, Cedar Rapids  
 Chain Grocery & Meat Company, 1020 Court St., Sioux City  
 Chamberlain Gray Drug Company, Des Moines  
 Chamberlain's Limited, Des Moines  
 Chamberlain's Limited Africa, Des Moines  
 Chamberlain Machine Works, Waterloo  
 Chamberlain Medicine Co., Des Moines  
 Chamberlain Medicine Company, Limited, Des Moines  
 Champion Feed Milling Co., Clinton  
 Champion Manufacturing Company, Cedar Rapids  
 Chandler Pump Co., Cedar Rapids  
 Chapin Opera House Company, Chapin  
 Chapman Lumber Co., C. W., Waterloo  
 Chariton, Des Moines and Southern R. R. Co., The, Burlington  
 Chariton Loan and Investment Company, Chariton  
 Chariton Telephone Company, The, Chariton; P. O. 19th and Douglas Sts.,  
 Omaha, Neb.  
 Charles City Artificial Ice Company, Charles City  
 Charles City Business Men's Association, Charles City  
 Charles City Engine Company, Charles City  
 Charles City and Farmers Mutual Telephone Co., Charles City  
 Charles City Gas Company, Charles City  
 Charles City Laundry & Cleaning Company, 417 N. Main St., Charles City  
 Charles City Western Railway Company, Charles City  
 Charlotte Creamery Company of Charlotte, Iowa, Charlotte  
 Chase and Company, H. S., Des Moines  
 Chase Auto Company, 1122 Locust St., Des Moines  
 Chase Brothers, Incorporated, Des Moines  
 Chase & West, Incorporated, Des Moines  
 Chase & West Talking Machine Company, Incorporated, Des Moines  
 Chatsworth Lumber Company, Chatsworth  
 Chatsworth Opera House Co., Chatsworth  
 Cheap Cash Incorporated Store, Seymour  
 Chequest Farmers Telephone Co., Douds-Leando  
 Cherokee and Dakota R. R. Co., Dubuque  
 Cherokee Electric Co., The, Cherokee  
 Cherokee Gas Company, Cherokee  
 Cherokee Manufacturing Co., Cherokee  
 Cherokee-Meriden Rural Telephone Company, Cherokee  
 Cherokee Sand & Gravel Co., Cherokee  
 Cherry Company, J. G., Cedar Rapids  
 Chester Investment Company, Chester  
 Chesterfield Clothing Company, Des Moines; care Chas. L. Snyder, 806 Hip-  
 pee Bldg.  
 Chesterman Co., 405 Pearl St., Sioux City  
 Chicago, Burlington and Kansas City Rwy. Co., Burlington  
 Chicago, Burlington & Quincy Rwy. Co., Burlington  
 Chicago Furniture Company, Sioux City  
 Chicago Lumber and Coal Co., Des Moines; P. O. Seventh and Division Sts.,  
 East St. Louis, Ill.



- Chicago, Peoria and Western Rwy. Co. (in Iowa), Davenport; P. O. 17  
Battery Place, New York City
- Chicago, Rock Island and Pacific R. R. Co., Des Moines (Holding Co.); care  
Walter C. Noyes, Rec., 32 Nassau St., New York City
- Chicago, Rock Island and Pacific Railway Co., The (Operating Co.), Davenport; P. O. 139 W. Van Buren St., Chicago, Ill.
- Chickasaw County Equity Co-operative Association, New Hampton
- Chief Printing Company, 1310 Second St., Perry
- Childrens' Sons Manufacturing Co., E. Council Bluffs
- Crittenden and Eastman Co., Burlington
- Christenson Company, L. M., Estherville
- Christensen Bros. Co., Spirit Lake
- Christie Co., Inc., John T., Des Moines
- Christies, Incorporated, Clarinda
- Christy Box Car Loader Co., Des Moines
- Chubb Abstract Company, Incorporated, The W. C., Corning
- Churchill Building Company, Burlington
- Churchill Drug Company, Burlington
- Churchill Drug Co., The, Cedar Rapids
- Churdan Cement Block and Tile Company, Churdan
- Churdan Mercantile Company, Churdan
- Churdan Mutual Telephone Exchange, The, Churdan
- Citizens Auditorium Co., Clarksville
- Citizens Bridge Company, Burlington
- Citizens Coal Company, The, Centerville
- Citizens Electric Company, The, Albert City
- Citizens Electric Company, The, Des Moines
- Citizens Gas Company, The, Carroll
- Citizens Gas Company, Elkader.
- Citizens Hall Association, Gray
- Citizens Light, Heat and Power Co., The, Eagle Grove
- Citizens' Loan & Mortgage Company, Sioux City
- Citizens Lumber Co., Waterloo; P. O. Box 1003, Minneapolis, Minn.
- Citizens Mutual Telephone Company, The, Bloomfield
- Citizens Mutual Telephone Co., Forest City
- Citizens Mutual Telephone Company, Jefferson
- Citizens National & State Savings Bank Association, Des Moines; care Geo.  
E. Pearsall, 521 Walnut St.
- Citizens Railway and Light Co., Muscatine
- Citizens Water Company, Burlington
- City Bank Building Company, Mason City
- City Boat Livery, The, Des Moines
- City Electric Light, Heat & Power Co., The, Monticello
- City Fuel and Supply Company, Des Moines
- City Garage Company, Clinton
- City Hall Joint Stock Company, Tipton
- City Ice Company, 8th and Corning, Des Moines
- City Investment Company, Atlantic
- City Laundry, The, 2025 E. River St., Davenport
- City Mortgage and Investment Company, Des Moines
- City Planing Mill & Supply Co., Sioux City
- City Realty Company, Cedar Rapids
- City Realty Company, care C. A. Watrous, Des Moines
- City Telephone Company, Tabor; P. O. Sidney
- City Water Company of Cedar Rapids, Iowa, Cedar Rapids; care S. M.  
Parsons, Sec., Marion, Iowa
- Cizek Bros. Manufacturing Company, Clutier
- Claar Transfer Company, Council Bluffs
- Clancy & Company, Incorporated, P. J., Des Moines
- Clanton Valley Farmers Telephone Company, St. Marys; P. O. St. Charles



- Clare Mutual Telephone Company, The, Clare  
 Clarence Telephone Co., Clarence  
 Clarinda and Bethesda Telephone Co., The, Clarinda  
 Clarinda Fair Association, The, Clarinda  
 Clarinda Hardware Co., Clarinda  
 Clarinda Hotel Co., Clarinda  
 Clarinda Lawn Mower Co., Clarinda  
 Clarinda Printing Company, Clarinda  
 Clarinda and Shambaugh Mutual Telephone Co., Clarinda  
 Clarion Concrete Construction Company, Clarion  
 Clarion Farmers Elevator Company, Clarion  
 Clark Company, The Harry B., Waterloo  
 Clark Co., J. D., Des Moines  
 Clarke County Loan and Abstract Company, The, Osceola  
 Clarke County Mutual Telephone Company, Osceola  
 Clark-Dysart Lumber Co., Grinnell  
 Clark Electric Company, 1111 Com'l Place, Mason City  
 Clark Implement Co., 1103 4th St., Council Bluffs  
 Clark-Mac Danel Co., Cedar Rapids  
 Clark Roller Awning Co., 210 B Ave E, Dubuque  
 Clark Severn Company, Farley  
 Claus Construction Company, Sibley  
 Clausen Realty Company, Davenport  
 Clay County Abstract Company, Spencer  
 Clayton County Abstract Company, Elkader  
 Clayton County Farmers Telephone Co., St. Olaf  
 Clear Creek Mutual Telephone Co., Tiffin; care L. A. Snavely  
 Clear Lake Athletic Park Co., Clear Lake  
 Clear Lake Building and Loan Association, The, Clear Lake  
 Clear Lake Chautauqua Association, Clear Lake  
 Clear Lake Coaster Company, Clear Lake  
 Clear Lake Electric Light & Power Co., Clear Lake  
 Clear Lake Independent Telephone Co., Clear Lake; P. O. Mason City  
 Cleghorn and Farmers Mutual Telephone Company, The, Cleghorn  
 Cleghorn Independent Telephone Company, The, Cleghorn  
 Cleghorn Southern Telephone Company, Cleghorn; care J. N. Braley, Mer-  
 iden, Iowa  
 Clemens Automobile Company, Des Moines  
 Clement-Graham Realty Company, 106½ Second Ave., Cedar Rapids  
 Clemons Mutual Telephone Company, Clemons  
 Clermont and Elgin Telephone Company, Clermont; care I. F. Miller, Jr.,  
 Elgin, Iowa  
 Clermont Farmers Co-operative Society, Clermont  
 Clermont Opera House Company, Clermont  
 Clermont Valley Creamery Co., Clermont  
 Cleveland Coal Company, Ottumwa; care S. I. Heyn, Ernst & Cranmer  
 Bldg., Denver, Colo.  
 Cleveland Hotel Company, The, Osage  
 Cleveland Township Telephone Co., Alvord  
 Clifford Ore Concentrating Company, Ottumwa  
 Clifton Land Company, 320 S. E. Second St., Des Moines  
 Climax Engineering Company, Clinton  
 Clinton Base Ball Club, Clinton  
 Clinton Boat Club, Clinton  
 Clinton Boiler Works, Clinton  
 Clinton Brewing Co., Clinton  
 Clinton Bridge Works, Clinton  
 Clinton Chair Company, Clinton  
 Clinton Coliseum Company, Clinton  
 Clinton Commercial Club, The, cor. 4th and 1st Sts., Clinton  
 Clinton-Copeland Company, 100 S. 4th St., Burlington



Clinton County Lumber Company, Clinton  
Clinton, Davenport & Muscatine Railway Company, Davenport  
Clinton Fruit & Produce Co., Clinton  
Clinton Furniture Company, Clinton  
Clinton Gas and Electric Company, 501 S. 2nd St., Clinton  
Clinton Herald Co., Clinton  
Clinton Ice Cream and Artificial Ice Co., 105 7th Ave., Clinton  
Clinton and Illinois Bridge Co., The, Clinton  
Clinton Lock Company, Clinton  
Clinton Manufacturing & Investment Co., Clinton  
Clinton Mining and Mineral Co., Clinton  
Clinton Paper Co., Clinton  
Clinton Real Estate & Investment Co., The, Clinton  
Clinton Realty Company, The, 213 5th Ave., Clinton  
Clinton Rug Company, Clinton  
Clinton Saddlery Co., Clinton  
Clinton Sand & Gravel Company, 604 Wilson Bldg., Clinton  
Clinton Street Railway Co., Clinton  
Clinton Sugar Refining Company, Clinton  
Clinton Theatre Co., Clinton  
Clinton Trust Company, Clinton  
Clinton Zinc Company, 604 Wilson Bldg., Clinton  
Cloquet Lumber Company, 501 Lane Bldg., Davenport  
Close to Nature Company, Colfax  
Closson Medicine Company, W. E., Independence  
Clover Creek Telephone Company, Lone Tree  
Clover Leaf Land & Investment Company, The, Rudd  
Clover Leaf Telephone Company, The, Rock Valley  
Club House Building Company, Lane Bldg., Davenport  
Cobb Clothing Co., Sac City  
Cobb's House Furnishing Company, Mason City  
Coe Company, J. H., Burlington  
Coffee House, The, Ft. Dodge  
Coffey & Irwin Implement Co., Inc., Greenfield  
Coggon Opera House Company, Coggon  
Cohen-Panor Investment Company, Des Moines  
Coin and College Springs Star Line Mutual Telephone Co., Coin  
Coin Lumber and Grain Company, Coin  
Coin and Northboro Telephone Co., The, Coin; P. O. Northboro  
Coin and Yorktown Telephone Company, Coin  
Colby & Parker Transfer Line, 712 Commercial St., Waterloo  
Cole Drug Company, The, Dayton  
Cole Motor Sales Company, Davenport  
Coleman Cultivator Company, Villisca  
Colesburg Co-operative Creamery Co., The, Colesburg  
Colesburg Pottery Company, Colesburg  
Colfax Consolidated Coal Co., Colfax  
Colfax Center Mutual Telephone Co., Adel  
Colfax Electric Light Company, Colfax; care Geo. M. Mattis, Champaign,  
Ill.  
Colfax Mercantile Co., Colfax  
Colfax Northern Railroad Co., The, Colfax  
Colfax Northern Railway Company, Colfax  
Colfax Springs Railway Company, Colfax  
Collins-Hill Lumber & Coal Company, Muscatine  
Collins Oil Company, S. L., Knoxville  
Collins Telephone Co., The, Collins  
Collis Company, The, Clinton  
Collis Food Company, The, Clinton  
Colonial Company, Ft. Dodge

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## IOWA CORPORATIONS

- Colonial Realty Co., Ames  
 Colonial Land and Holdings Company, Ft. Dodge  
 Columbia Mutual Telephone Co., Columbia  
 Columbia Telephone Company, Tama  
 Columbia Theatre Company, Davenport; P. O. 104 S. Michigan Ave., Chicago, Ill.  
 Columbus Building Association, Carroll  
 Columbus Hall Association, Ft. Dodge  
 Columbus Junction Telephone Co., Columbus Junction  
 Colwell Grain Exchange, Colwell; P. O. Charles City  
 Combination Bridge Co., Sioux City  
 Combusto Sales Corporation of Iowa, Ottumwa  
 Commercial Art Engravers, Cedar Rapids  
 Commercial Bank Block Co., Mason City  
 Commercial Building Co., Waterloo  
 Commercial Club of Cedar Falls, Iowa, Cedar Falls  
 Commercial Investment Company, Des Moines  
 Commercial Investment Company, The, Storm Lake  
 Commercial League, Webster City  
 Commercial Printing Company, The, 226 E. 2nd St., Ottumwa  
 Commercial Realty Company, Des Moines, care Younker Bros.  
 Commercial Telephone Company, Toledo  
 Communia Farmer's Mutual Fire & Lightning Insurance Association of Clayton Co., Iowa, The, Elkader  
 Communia Telephone Company, Communia; P. O. Elkader, R. No. 2  
 Community Ice & Products Company, New London  
 Commutation Securities Co., Sioux City  
 Company E, 54th Infantry Armory Company, Centerville  
 Co. F, 55th Inft. I. N. G. Armory Company, The, Villisca  
 Company H, Fifty-Fourth Infantry Armory, 4th and Division Sts., Burlington.  
 Co. M, 54th Inft. Armory Company, The, Fairfield  
 Complete Book-keeper Company, The, Des Moines  
 Concord Creamery Co., Concord Twp., Hancock Co., Iowa; P. O. Garner  
 Concrete Stone Company, The, Box 225, Waterloo  
 Concrete Stone and Brick Company, Sac City  
 Conesville Co-operative Company, Conesville  
 Conesville Telephone Co., Muscatine; P. O. Conesville  
 Conger Ball & Company, Sac City  
 Conlin & Kearns Company, 6th and Iowa Sts., Dubuque  
 Corn Construction Company, 924 Story St., Boone.  
 Connell-Cowan Lumber Company, Cedar Falls  
 Conrad & Sons, Incorporated, J. C., Clinton  
 Conrads, Inc., Atlantic  
 Conrad Telephone & Telegraph Co., The, Conrad  
 Conroy Building and Improvement Association, The, Conroy  
 Conservative Land Company, The, Waterloo  
 Considine Toy Company, Dubuque  
 Consigny Milling Company, Des Moines  
 Consolidated Mercantile Co., The, Mystic  
 Consolidation Coal Company, Buxton; P. O. 226 Jackson Bldg., Chicago, Ill.  
 Constitution-Democrat Co., The, 515 Main St., Keokuk  
 Consumers Coal Company, The, Cedar Rapids; P. O. Jerome  
 Consumers Coal Co., Sioux City  
 Consumers Electric Company, The, Elma  
 Consumers Electric Company, Maquoketa  
 Consumers Fuel Company, Des Moines  
 Consumers Gas and Electric Co., Clinton  
 Consumers Ice Company, 8th and New York Sts., Des Moines  
 Consumers Ice Company, Lock Box 407, Sioux City



Consumers Mercantile Company, Merville  
Consumers Twine & Machinery Company, Sioux City  
Consumers Wholesale Supply Co., Keokuk  
Continental Furniture & Carpet Company, 28 Main St., Council Bluffs  
Continental Securities Company, Des Moines  
Continental Serum Laboratories Company, Muscatine  
Contractors Material Company, 308 8th St., Des Moines  
Conway Cigar Company, Sioux City  
Conway Lumber Company, 429 1st Ave. S, Ft. Dodge  
Cook Feed and Produce Company, Osceola  
Cook-Laurance Crockery Co., Cedar Rapids  
Cooley Construction Company of Clinton, Iowa, 518 Kenilworth Court,  
Clinton  
Coon Company, F. M., Manson  
Coon Grove Telephone Company, Thompson; P. O. Leland  
Coon Rapids Telephone & Electrical Co., Coon Rapids  
Coon River Sand Company, Des Moines  
Coonley Grocery Company, Hampton  
Cooper Clothing Company, Le Mars  
Coopers' Clothing Company, Kingsley  
Cooper Incorporated, A. A., 540 Bluff St., Dubuque  
Cooper Wagon & Buggy Co., A. A., Dubuque  
Co-operative Company, The, Odebolt  
Co-operative Construction Company, Muscatine  
Co-operative Creamery Co. of Jubilee, Iowa, The, Jubilee; P. O. Jesup  
Co-operative Harness Company of Randolph, Randolph  
Co-operative Journal Company, The, Eagle Grove; P. O. 230 S. La Salle St.,  
Chicago, Ill.  
Co-operative Lumber Association, Anthon  
Co-operative Lumber Yard, The, Hull  
Co-operative Manufacturing Jewelers, Waterloo  
Co-operative Stock Ranch Company, Des Moines  
Co-operative Supply Company, The, Burlington  
Coordes Drug & Jewelry Co., Hartley  
Corbett McCoy Hardware Company, Guthrie Center  
Corn-Belt Land and Cattle Co., Sioux City  
Corn Belt Land & Investment Company, The, Charles City  
Corn Belt Land & Loan Company, 2nd floor Crocker Bldg., Des Moines  
Cornhusker Investment Company, Sioux City  
Corn Land Investment Company, The, Webster City  
Corning Telephone Company, Corning  
Corrigan Company, M. G., 613 W. Broadway, Council Bluffs  
Corwith Rural Telephone Co., The, Corwith  
Corwith Tile and Brick Works, The, Corwith  
Corydon Auditorium Company, The, Corydon  
Cottonwood Glen Rural Telephone Company, Wilton Jct.  
Cou Falls Telephone Company, The, Cou Falls  
Council Bluffs Abstract Company, The, 205 Pearl St., Council Bluffs  
Council Bluffs Athletic Association, Council Bluffs  
Council Bluffs Bill Posting & Advertising Co., Council Bluffs  
Council Bluffs Grape Growers' Association, 900 S. 7th St., Council Bluffs  
Council Bluffs Hydraulic Stone Company, 529 N. Broadway, Council Bluffs  
Council Bluffs Mutual Building & Loan Assn., Council Bluffs  
Council Bluffs Nursery Company, Box 304, Council Bluffs  
Council Bluffs Real Estate and Improvement Co., The, Council Bluffs  
Council Bluffs Sheet Metal Company, Council Bluffs  
Council Bluffs, Tabor & Southern Electric Rwy. Co., Tabor  
Council Bluffs Transfer & Stove Storage Co., 302 11th Ave., Council Bluffs  
Council Bluffs Warehouse Company, 5 Pearl St., Council Bluffs  
Council Oak Boat Club, Incorporated, Sioux City



Country Club, Winterset  
 Country Club Company, Dubuque; care A. W. Tredway, 761 Iowa St.  
 Country Club Land Company, Cedar Rapids  
 Courier Building Company, The, Waterloo  
 Courier Printing Company, 117 E. 2nd St., Ottumwa  
 Courtney Motor Company, Cedar Rapids  
 Courtright Studio, Inc., Des Moines  
 Covington Clothing Company, Cedar Rapids  
 Cowan Hambleton Company, Oskaloosa  
 Cox Manufacturing Company, Winterset  
 Coyne-Reese Drill Company, 1203 Equitable Bldg., Des Moines  
 Craig Coal Company, The, Ft. Dodge  
 Craig & Dawson Coal Co., Ft. Dodge  
 Craig Lumber Company, Craig  
 Craig-Ray Abstract Company, Allison  
 Crary Hardware Company, The, Boone  
 Crary Motor and Implement Company, 620 Story St., Boone  
 Crater Lake Lumber Company, The, Council Bluffs  
 Crawford County Farmer's Mutual Telephone Co., Rickets  
 Crawford County Telephone Co., Denison  
 Credit Adjustment Company, 222 Lane Bldg., Davenport  
 Credit Book & Reference Company, Mason City  
 Credit Clearing House of the Des Moines Credit Men's Assn., 708 Younger-  
     man Bldg., Des Moines  
 Credit Guide Company of Fort Dodge, 603 Snell Bldg., Ft. Dodge  
 Credit Guide Company, 414 Securities Bldg., Dubuque  
 Credit Guide Company of Marshalltown, Marshalltown  
 Credit Guide and Adjustment Co., 1014 Am. Trust Bldg., Cedar Rapids  
 Credit Reference Company of Iowa, The, 301 Davison Bldg., Sioux City  
 Creditors Collection Agency, Des Moines  
 Cre-O-Lone Manufacturing Company, Sioux City  
 Creolone Tonic and Serum Company, 509 Pearl St., Sioux City  
 Crescent Company, The, Des Moines  
 Crescent Coal Company, Oskaloosa  
 Crescent Gas & Electric Store, Cedar Rapids  
 Crescent Land Company, Fairfield  
 Crescent Macaroni & Cracker Company, Davenport  
 Crescent Mutual Telephone Co., Osceola  
 Crescent Realty Corporation, Oskaloosa  
 Crescent Supply Co., The, Whiteburg  
 Crescent Telephone Co., Clear Lake  
 Cresco Armory Association, Cresco  
 Cresco Opera House Company, Cresco  
 Cresco Stone & Concrete Company, The, Cresco  
 Cresswell & Trost, Inc., 207 E. Main St., Ottumwa  
 Creston Advertiser-Gazette Co., Creston  
 Creston Connecting Railway Company, The, Creston  
 Creston Gas & Electric Co., Creston  
 Creston Hotel Co., Creston  
 Creston Mutual Electric Light, Heat and Power Co., The, Creston  
 Creston Mutual Telephone Co., The, Creston  
 Creston and Northern R. R. Co., Burlington  
 Creston Realty Company, The, Creston  
 Creston and Western Railway Company, Creston; P. O. Lorimor.  
 Creston, Winterset and Des Moines Railroad Company, Creston; P. O.  
     Macksburg  
 Crickett Coal Co., Oskaloosa; P. O. Crickett  
 Crisman Co., L. T., 130 Church St., Ottumwa  
 Crocker Coal Company, C. C. State Bank, Des Moines  
 Crocker Realty Company, Des Moines



Cromwell Hotel Company, Clinton  
 Cronk & Mussetter Insurance Agency, The, Brooklyn  
 Crook Bros. Laundry Co., 219 E. Third St., Davenport  
 Crook Land and Live Stock Company, Vinton  
 Cross Hardware Company, The, Monticello  
 Crossett Timber Company, 227 Mississippi Ave., Davenport  
 Crossett Western Lumber Co., Davenport; P. O. Wauna, Oregon  
 Crowe Coal Mining Co., The, Boone  
 Crystal Cafe Company, Burlington  
 Crystal Creamery Company, Crystal Lake  
 Crystal Farmers Association, The, Crystal Lake  
 Crystal Ice & Fuel Company, Waterloo  
 Crystal Ice & Storage Company, Ft. Dodge  
 Crystal Lake Ice & Fuel Company, 117 W. 5th St., Mason City  
 Crystal Lake Water and Power Co., De Witt  
 Crystal Spring Company, Kimballton  
 Crystal Springs Creamery Company, Kimballton  
 Cumberland Telephone Company, Cumberland  
 Curicide Chemical Company of Boone, 1025 Story St., Boone  
 Currell Purity Baking Company, 328 6th Ave. W., Cedar Rapids  
 Currie Hardware Company, 111 N. Main St., Mason City  
 Currie, Miller & Boeye, Inc., Webster City  
 Currie Realty Company, Mason City  
 Curtis, Booth & Bentley Co., Clinton; P. O. Oklahoma City, Okla.  
 Curtis Brothers and Company, Clinton  
 Curtis Company, Inc., C. F., Clinton  
 Curtis Company, Inc., G. M., Clinton  
 Curtis Door & Sash Company, Clinton; P. O. Chicago, Ill.  
 Curtis Handle Company, Lone Tree  
 Curtis Lumber & Millwork Company, Clinton  
 Curtis Sash and Door Co., Clinton; P. O. Sioux City  
 Curtis Towle and Paine Co., Clinton; P. O. Lincoln, Neb.  
 Curtis and Yale Co., Clinton; P. O. Wauson, Wis.  
 Curtis-Yale-Howard Company, Clinton; P. O. Minneapolis, Minn.  
 Cushing Realty and Improvement Company, Cushing  
 Cushing Telephone Co., Holstein  
 Cutler & Company, Incorporated, W. S., Colfax  
 Cutler Hardware Company, Waterloo  
 Dahms and Sons Company, Sioux City  
 Daily Iowan Pub. Co., Iowa City  
 Daily Record Company, Des Moines  
 Dain Manufacturing Co. of Iowa, Ottumwa  
 Dairy Cattle Congress, The, Waterloo  
 Dairy City Creamery Co., The, Manchester  
 Dairy City Manufacturing Company, Manchester  
 Dairy Farm Land Company, The, Cedar Rapids  
 Dairy Realty Company, 201 Lane Bldg., Davenport  
 Daisy Stock Remedy Company, Atlantic  
 Dakota-Manitoba Land Co., Oskaloosa; P. O. 412 Endicott Bldg., St. Paul, Minn.  
 Dale Center Telephone Company, Paullina  
 Dallam Development Company, The, Muskwaki Blk., Cedar Rapids  
 Dallas and Bauer Mutual Telephone Co., Bauer; care Jacob Smith, Lacon, R. No. 1  
 Dallas Coal Company, Dallas Co., Iowa; P. O. Des Moines  
 Dallas Co., The, Des Moines  
 Dallas Mutual Telephone Company, Dallas  
 Dalton Company, The, Le Mars  
 Daly Realty Company, Mason City  
 Daly and Company, R. C., Newton



Daly Company, W. J., Mason City  
 Dameron Clothing Co., New London  
 Damon Building Company, Mason City  
 Damon Electric Company, Incorporated, Council Bluffs  
 Damon-Igou Company, The, Mason City  
 Dana Mutual Co-operative Creamery Co., Dana  
 Danbury Opera House Company, Danbury  
 Dane Telephone Co., Moorhead  
 Danish Brotherhood Building Company, 607 W. 4th St., Davenport  
 Danish Hall Association, The, Council Bluffs  
 Danish Mutual Fire Insurance Assn., Elk Horn  
 Danish Mutual Insurance Association, The, Cedar Falls  
 Danish Share Building Company, The, Rutland  
 Dannebrog Hall Company, Jacksonville; care Chris N. Hanson, Harlan,  
 R. No. 5  
 Danville Mutual Telephone Co., Danville  
 Darrow Mortgage Company, New Hampton  
 Darwin Company, The, 808 Locust St., Des Moines  
 Dasher Island Lodge, Burlington  
 Davy Investment Company, W. E., Des Moines  
 Davidson Company, Waterloo  
 Davidson Bros. Co., Des Moines  
 Davidson & Bros., Incorporated, S., Des Moines  
 Davidson Brothers Company, Sioux City  
 Davidson Building Company, The, Sioux City  
 Davidson Realty Company, Sioux City  
 Davis Company, Ira D., Des Moines  
 Davis Company, J. W., Bettendorf; P. O. Davenport  
 Davis & Anderson Mercantile Company, Pacific Junction  
 Davis Dry Goods Company, Paul, 602 Com'l St., Waterloo  
 Davis Floral Company, Davenport  
 Davis Realty Company, Sioux City  
 Davison Company, A. H., Des Moines  
 Davenport Artillery Holding Company, Davenport  
 Davenport Athletic Club, Davenport  
 Davenport Auto Truck Company, 5th and Rock Island Sts., Davenport  
 Davenport Bag & Paper Company, 301 E. 2nd St., Davenport  
 Davenport Base Ball and Amusement Assn., 306 Lane Bldg., Davenport  
 Davenport Brewing Company, 812 W. 2nd St., Davenport  
 Davenport Brick and Tile Company, 326 W. 3rd St., Davenport  
 Davenport Cigar Box Co., 114 Western Ave., Davenport  
 Davenport Cleaning Works, Sioux City  
 Davenport Creamery Company, The, Davenport  
 Davenport Elevator Company, Davenport  
 Davenport Elks Building Company, 215 W. 4th St., Davenport  
 Davenport Flour, Feed and Commission Company, 213 Western Ave., Davenport  
 Davenport Grain Drying Company, Davenport  
 Davenport Grain Exchange, Davenport  
 Davenport Home Site Company, Davenport  
 Davenport Hospital, 140 South Ave., Davenport  
 Davenport Hotel Co., Davenport; care Davenport Savings Bank  
 Davenport Ice & Cold Storage Co., Davenport  
 Davenport Ice Cream Company, 211 E. 2nd St., Davenport  
 Davenport Industrial Investment Company, Davenport  
 Davenport Insurance Association, 217 Main St., Davenport  
 Davenport Investment Company, Davenport; care A. F. Cutler, 901 Sheridan Road, Chicago, Ill.  
 Davenport Ladder Company, Davenport  
 Davenport Land and Improvement Company, The, Davenport



- Davenport Loan Building and Savings Assn., The, 406 Brady St., Davenport  
Davenport Locomotive Works, Davenport  
Davenport Machine and Foundry Co., Davenport  
Davenport Malt & Grain Co., The, Davenport  
Davenport and Manchester Interurban Ry. Co., Davenport; care T. F. Halligan  
Davenport Manufacturing Company, The, 420 Harrison St., Davenport  
Davenport Mining and Milling Company, Davenport  
Davenport Morris Plan Company, The, Davenport  
Davenport Novelty Manufacturing Co., 120 W. 3rd St., Davenport  
Davenport Pearl Button Company, Davenport  
Davenport Real Estate Company, 126 Main St., Davenport  
Davenport Realty Company, 35 Schmidt Bldg., Davenport  
Davenport, Rock Island & North Western Railway Company, McManus Bldg., Davenport  
Davenport Roofing Company, The, Davenport  
Davenport Shock Absorber Company, 830 W. 2nd St., Davenport  
Davenport Slaughter & Rendering Co., Davenport  
Davenport Stone and Marble Company, 419 Harrison St., Davenport  
Davenport and Suburban Rwy. Co., Davenport  
Davenport Tailoring Company, 108 W. 2nd St., Davenport  
Davenport Theater Company, care Burtis Opera House, Davenport  
Davenport & Tipton Independent Telephone Co., Tipton; care H. R. Chapman, Bennett, Iowa  
Davenport Turnhalle Holding Company, care Otto Rieche, Sec., Davenport  
Davenport Water Company, 114 W. 3rd St., Davenport  
Davenport Water Power Co., The, 39 Masonic Temple, Davenport  
Davenport Woolen Mills Co., 1235 E. River St., Davenport  
Dawn Manufacturing Co., The, Des Moines  
Day and Hess Company, 123 Pearl St., Council Bluffs  
Daylight Store Company, The, Osage  
Dayton Building Company, Mason City  
Dayton Co-operative Creamery Co., Dayton  
Dayton Heating & Lighting Company, Dayton  
Dayton Lumber Company, Dayton  
Dayton Mutual Telephone Company, Dayton  
Dayton-Oldham Granite Works, 317 N. Main St., Mason City  
Dayton Park Assn., Dayton  
Deal Lumber Company, L. K., Des Moines  
Dearborn Brass Co., Cedar Rapids  
Decatur County Mutual Telephone Company, Leon  
Decker & Sons, Jacob E., Mason City  
Decker & Sons Sales Co., Jacob E., Mason City  
Deckert Company, W. D., Dubuque  
Decorah Building and Loan Association, Decorah  
Decorah Farmers Co-operative Society, The, care National Bank, Decorah  
Decorah Farmers Ice Cave Creamery Company, Decorah  
Decorah Gas Company, 111 Winnebago St., Decorah  
Decorah Grand Opera House Co., The, Decorah  
Decorah Realty Company, Decorah  
Dede, Incorporated, O. P., Oskaloosa; P. O. 138 S. 46th St., Philadelphia, Pa.  
Deep Vein Coal Company, Fraser  
Defiance Sale Pavillion Company, Defiance  
Defiance Telephone and Electric Light Co., Inc., The, Defiance  
De Giorgi Brothers, 1409 S. 3rd St., Council Bluffs  
Dehner Cigar Company, Andy, Burlington  
Deitch & Lamar Co., 418 Nebraska St., Sioux City  
Delaware Coal Company, 644 E. Grand, Des Moines  
Delaware County Abstract and Loan Company, The, Manchester  
Delaware County Co-operative Commission Co., Manchester



Delaware County Telephone Co., The, Manchester  
 Delaware Creamery Company, Delaware  
 Delmar Produce Company, Delmar  
 Delta Company, The, Osage  
 Democrat Company, The, Ft. Madison  
 Democrat Printing Company, Toledo  
 Democrat Publishing Company, The, Davenport  
 Democrat Publishing Company, Osceola  
 Dempster Company, Robert, Des Moines; P. O. Omaha, Neb.  
 Dempster, Altona & Co., Des Moines  
 Denecke (Inc.), C., Cedar Rapids  
 Denison Fire Proofing Co., Mason City  
 Denison Improvement Company of Denison, Iowa, The, Denison  
 Denison Land Company, Denison  
 Denning Tractor Company, Cedar Rapids  
 Dennis Brothers Company, Dubuque  
 Denniston & Partridge Co., Newton  
 Denny Wall Paper and Coal Company, 2409 University Ave., Des Moines  
 Department "A" Company, Davenport  
 Department Store Company, The, Logan  
 Depew Creamery Company, Depew; care P. C. Duer, Emmetsburg, Iowa  
 Derby Mills Company, The, Burlington  
 Dessel Implement and Auto Company, Ossian  
 Des Moines Abstract and Title Company, Des Moines  
 Des Moines Asphalt Paving Company, 11th and Vine Sts., Des Moines  
 Des Moines Auto Supply Co., 1007 Locust St., Des Moines  
 Des Moines Bakery Company, Des Moines  
 Des Moines Base Ball Company, 201 Flynn Bldg., Des Moines  
 Des Moines Brick and Tile Company, E. 4th and Hays, Des Moines  
 Des Moines Bridge & Iron Works, Des Moines; P. O. 806 Curry Bldg.,  
 Pittsburg, Pa.  
 Des Moines Bright Light Company, The, Des Moines  
 Des Moines Building Loan & Savings Association, Des Moines  
 Des Moines Building Material Company, 212 W. 9th St., Des Moines  
 Des Moines Bus Company, Des Moines  
 Des Moines Capital Company, The, Des Moines  
 Des Moines Casket Company, Des Moines  
 Des Moines Central Heating & Power Co., 411 C. N. B. Bldg., Des Moines  
 Des Moines Cigar Box Company, 1019 Locust St., Des Moines  
 Des Moines City Rwy. Co., Flynn Bldg., Des Moines  
 Des Moines Clay Company, Des Moines  
 Des Moines Coal Company, Des Moines  
 Des Moines Coal and Coke Company, 211 Equitable Bldg., Des Moines  
 Des Moines County Abstract & Title Guarantee Co., 412 Iowa State Bank  
 Bldg., Burlington  
 Des Moines Coliseum Company, Des Moines  
 Des Moines Creamery Co., 3rd and Vine Sts., Des Moines  
 Des Moines County Farmers Mutual Fire Insurance Association, Burlington  
 Des Moines Drug Co., Des Moines  
 Des Moines Duplicating Company, Des Moines  
 Des Moines Elsteddfod Association, The, Des Moines  
 Des Moines Electric Contracting Company, 911 Walnut St., Des Moines  
 Des Moines Engraving Company, 1912 Grand Ave., Des Moines  
 Des Moines Finance Company, care People's Savings Bank, Des Moines  
 Des Moines Fireworks Company, Inc., Des Moines  
 Des Moines Flour and Feed Company, Des Moines  
 Des Moines Fly Trap Co., Des Moines  
 Des Moines and Fort Dodge R. R. Co., The, Des Moines; P. O. care C. K.  
 Seymour, 25 Broad St., New York City  
 Des Moines Fuel & Lime Co., Des Moines



- Des Moines Gas Company, Des Moines  
Des Moines Golf and Tennis Club, Des Moines  
Des Moines Hosiery Mills, Des Moines  
Des Moines Hotel Company, Des Moines  
Des Moines Ice & Cold Storage Company, 100 Maple St., Des Moines  
Des Moines Improvement Company, Des Moines  
Des Moines Incubator Co., E. 2nd and Vine Sts., Des Moines  
Des Moines Industrial Company, Des Moines  
Des Moines Investment Company, The, 607 Polk Bldg., Des Moines  
Des Moines, Iowa Falls & Northern Rwy. Co., Iowa Falls; P. O. 193 W. Van Buren St., Chicago, Ill.  
Des Moines Iron Company, The, Des Moines  
Des Moines and Knoxville Rwy. Co., Burlington  
Des Moines Life Finance Company, Des Moines  
Des Moines Lightning Rod Company, Des Moines  
Des Moines Macaroni Factory Company, Des Moines  
Des Moines Malt Company, 400 E. Locust, Des Moines; P. O. Long Lake, Minn.  
Des Moines Milk Company, Des Moines  
Des Moines Morris Plan Company, The, Des Moines  
Des Moines Motor Hearse Company, Des Moines  
Des Moines News Co., The, Des Moines  
Des Moines, Northern & Western R. R. Co., Des Moines; care E. W. Adams, 1104 Majestic Bldg., Milwaukee, Wis.  
Des Moines Novelty Company, 411 W. 4th St., Des Moines  
Des Moines Nursery Co., Des Moines  
Des Moines Packing Company, Des Moines  
Des Moines Paper Box Mfg. Company, Des Moines  
Des Moines Photo Materials Company, 517 Locust St., Des Moines  
Des Moines Printing Company, The, Des Moines  
Des Moines Printers Exchange, Des Moines  
Des Moines Realty and Securities Co., 808 Walnut St., Des Moines  
Des Moines & Red Oak Railway Company, Red Oak  
Des Moines River Sand and Gravel Company, The, Oskaloosa  
Des Moines Sand & Fuel Company, Des Moines  
Des Moines Saddlery Company, 309 Court Ave., Des Moines  
Des Moines Saw Mill Company, Des Moines  
Des Moines School of Commerce, Des Moines  
Des Moines Securities Company, Des Moines  
Des Moines Seed Company, 416 E. Locust St., Des Moines  
Des Moines Sheet Metal Company, 222 3rd St., Des Moines  
Des Moines Silo and Manufacturing Company, Des Moines  
Des Moines Southern Rwy. Co., Des Moines; P. O. 139 W. Van Buren St., Chicago, Ill.  
Des Moines Steel Company, Des Moines  
Des Moines Steel Tank Company, Des Moines  
Des Moines Structural Steel Works, Des Moines  
Des Moines Tent & Awning Co., Des Moines  
Des Moines Terminal Company, Des Moines  
Des Moines Title Company, The, 211 5th St., Des Moines  
Des Moines Transfer Company, 9th and Mulberry Sts., Des Moines  
Des Moines Trust Company, 313 5th St., Des Moines  
Des Moines Underwriters, 316 6th Ave., Des Moines  
Des Moines Union Railway Company, Des Moines  
Des Moines Western Rwy. Co., Des Moines  
Dessel Lumber Company, Holstein  
Deithof Hardware Company, 124 E. 2nd St., Muscatine  
Deutsche Opernhaus-Gesellschaft, Denison  
De Voe Hardware Co., P. C., Council Bluffs



- De Voe Remedy Company, Des Moines; care S. Elkan, 303 5th Ave., New York City
- Dewey Block Coal Company, Centerville
- Dewey Field Oil and Gas Company, care Peterson & Schoening Co., Council Bluffs
- Dewhirst Furnace Company, Oskaloosa
- De Witt Land and Mineral Company, De Witt
- DeWitt Opera House Assn., The, De Witt; care R. C. Langan, Clinton, Iowa
- De Witt Telephone Co. of De Witt, De Witt
- De Wolf & Wells Company, Spencer
- Dexfield Park Company, The, Dexter
- Dexter Company, The, Fairfield
- Dexter-Farmer Canning Company, Dexter
- Dexter Iowa Mutual Telephone Co., The, Dexter
- Dexter Manufacturing Company, Dexter; P. O. Fairfield
- Diamond Block Coal Company, The, Mystic
- Diamond Coal & Coke Company, Des Moines
- Diamond Grinder Company, Cedar Falls
- Diamond Lumber Company, Arlington
- Diamond Specialty Company, The, Waterloo
- Dickens Farmers Elevator Co., Dickens
- Dickinson County Farmers Mutual Insurance Association, Spirit Lake
- Dickson Company, The Chas. M., Sioux City
- Dickson Mining Company, The M. M., Marshalltown
- Dillon Farmers Elevator Company of Dillon, Iowa, The, Dillon
- Dinsdale Grain and Lumber Company, Dinsdale
- Dirigible Rotary Auto Headlight Co., Inc., The, Centerville
- Dishbrow and Company, M. A., Lyons
- Disbrow Sash & Door Company, Cedar Rapids
- Dittmer Land Company, Peter, care C. C. Diehn, 631 Clark St., Davenport
- Dixon Lumber Co., W. J., Sac City
- Dixon Lumber and Coal Company, Rockwell City; P. O. 418 Hubbell Bldg., Des Moines
- Dobry Manufacturing Company, John, 535 8th St. W., Cedar Rapids
- Dodd & Struthers, Incorporated, Des Moines
- Dodd & Struthers Electrical Company, Des Moines
- Dodge Grocery Company, Des Moines
- Dodge Theatre Company, Keokuk
- Dodge-Wallace Company, Council Bluffs
- Dodge's Point and Park Company, Mason City
- Dodge's Point Transportation Company, Mason City
- Doerfler Company, Edd G., Des Moines
- Donahoe, Incorporated, Frank J., 401 E. Walnut St., Des Moines
- Donahoe Investment Company, 218 Clapp Blk., Des Moines
- Donahoe Iron & Hardware Company, Robert, Box 302, Burlington
- Donelan Company, W. J., Ottumwa
- Donnellson Lumber Company, The, Donnellson
- Donovan Shoe Company, 520 E. Locust, Des Moines
- Doon and Alvord Telephone Company, Doon and Alvord; P. O. Rock Rapids
- Doon Electric Company, The, Doon
- Doon Sand and Gravel Company, Doon
- Dorman-McClelland Tire & Supply Company, The, Davenport
- Dorchester Telephone Company, Dorchester
- Dorr Investment Company, Des Moines
- Dotsin-Kerwin Company, Waverly
- Doty Clothing Company, Ottumwa
- Doud Milling Company, Manning
- Douds-Leando Southwestern Telephone Company, Douds-Leando
- Dougherty & Bryant Company, The, 409 Douglas St., Sioux City
- Dougherty Co-operative Creamery Company, Dougherty



Dougherty Implement Co., Dougherty  
Dougherty-Kelley Clothing Company, Sanborn  
Dougherty Publishing Company, The, Dougherty  
Douglas Ice Cream Company, Incorporated, Chariton  
Douglas Land Company, Webster City  
Dow Cigar Co., Inc., Des Moines  
Dowden Manufacturing Company, Limited, Prairie City  
Downing Hotel Company, The, Oskaloosa  
Dows Lumber Company, Dows  
Dows Real Estate Company, Cedar Rapids  
Dows, Smith and Reed, Incorporated, Cedar Rapids  
Dozler Grain Company, Charles, Templeton  
Drake Hardware Company, 106 Washington St., Burlington  
Drake & Newcomer, Incorporated, Eldora  
Draper Company, The C. A., Waterloo  
Drew Timber Company, Muscatine  
Drury Toll Road Company, The, Lock Box 163, Muscatine  
Duck Lake Ranching Company, Des Moines  
Duffield Drug Company, Mason City  
Duffy Company, J. A., Sioux City  
Dubuque Altar Manufacturing Company, 19th and Pine Sts., Dubuque  
Dubuque Bill Posting Co., Dubuque  
Dubuque Biscuit Company, Box 204, Dubuque  
Dubuque Boat and Boiler Works, Dubuque  
Dubuque Bridge Company, Dubuque  
Dubuque Building and Loan Association, B. & I. Bldg., Dubuque  
Dubuque Casket Company, Dubuque  
Dubuque County Farmers Mutual Insurance Association, Farley  
Dubuque & Delaware County Telephone Company, Des Moines; P. O. 19th  
and Douglas Sts., Omaha, Neb.  
Dubuque Hotel Company, Dubuque  
Dubuque Industrial Corporation, Dubuque  
Dubuque Investment Company, Dubuque  
Dubuque Lumber & Coal Co., Eagle Point, Dubuque  
Dubuque Mfg. Co., Dubuque  
Dubuque Mattress Factory, Dubuque  
Dubuque Mercantile Co., The, Dubuque  
Dubuque Moose Club No. 355, 6th and Main, Dubuque  
Dubuque Ore Milling Company, 251 Main St., Dubuque  
Dubuque Packing Co., Dubuque  
Dubuque Paper & Supply Company, 169 Iowa St., Dubuque  
Dubuque Powder Company, 768 Main St., Dubuque  
Dubuque Realty Co., 405 B. & I. Bldg., Dubuque  
Dubuque Sanitary Mfg. Co., Dubuque  
Dubuque Shippers Association, 507 B. & I. Bldg., Dubuque  
Dubuque Showcase and Cabinet Works, Dubuque  
Dubuque & Sioux City Railroad Company, 601 B. & I. Bldg., Dubuque  
Dubuque Star Brewing Co., 4th and Levee Front, Dubuque  
Dubuque Tanning and Robe Company, 36 S. Main St., Dubuque  
Dubuque and Wisconsin Bridge Company, Dubuque  
Dukehart Machine Company, Incorporated, 106 W. 2nd St., Des Moines  
Dumbarton Realty Company, The, Sioux City  
Dumond Manufacturing Company, Cedar Falls  
Dunbar Grain and Stock Company of Dunbar, Iowa, Dunbar  
Duncan Grocery Company, The, 105 S. 1st St., Cedar Rapids  
Duncan Schell Furniture Co., Keokuk  
Duncombe Light and Power Company, Duncombe  
Duncombe Telephone Company, Duncombe  
Duncan Telephone Company, Duncan



- Dundee Land and Investment Company, The, Dundee  
 Dundee Woolen Mills, 309 6th St., Des Moines  
 Dunham Company, C. A., Marshalltown  
 Dunker, Vetter & Rathje Company, Grand Mound  
 Dunkerton Mutual Telephone Company, Dunkerton  
 Dunlap Light, Heat and Power Company, Dunlap  
 Dunlap Lumber and Coal Company, R. L., Iowa City  
 Dunleith and Dubuque Bridge Company, 601 B. & I. Bldg., Dubuque  
 Dunn & Dudley Company, Glenwood  
 Duplex Tire Company, Davenport  
 Durant Farmers Creamery Association, Durant  
 Dye Brothers Company, Macedonia  
 Dyersville Canning Company, Dyersville  
 Dyersville Commercial Club, The, Dyersville  
 Dymond-Simmons Hardware Company, Sioux City  
 Dy-O-La Dye Co., Des Moines  
 Dysart Brick and Tile Company, Dysart  
 Dysart Opera House Company, Dysart  
 E. & W. Clothing House, Sioux City  
 Eagle Building Company, Council Bluffs  
 Eagle Building Company, Oskaloosa  
 Eagle Coal Company, The, Centerville  
 Eagle Coal Company, 201 7th St., Des Moines  
 Eagle Coal & Mining Company, 201 7th St., Des Moines  
 Eagle Express and Baggage Company, 518 W. 2nd St., Davenport  
 Eagle Grove Farmer's Elevator & Supply Company, Eagle Grove  
 Eagle Grove Opera-House Company of Eagle Grove, Iowa, The, Eagle Grove  
 Eagle Iron Works, Des Moines  
 Eagle Laundry Co., 714 W. Broadway, Council Bluffs  
 Eagle Lumber Company, The, Davenport  
 Eagle Point Lime Works, Lime St., Dubuque  
 Earle Brokerage Co., Dubuque  
 Earley Farmers Elevator Company, Early  
 Earlham Land Company, Earlham, and 210 Clapp Blk., Des Moines  
 Earling Mutual Telephone Company, Earling  
 Early Opera House Company, Early  
 Eastman, Gardiner & Co., Clinton; P. O. Laurel, Miss.  
 East Boyer Telephone Company, Denison  
 East Fremont Telephone Company, Lone Tree  
 East Highland Park Land Company, Des Moines  
 East Lawn Improvement Company, 204 Iowa Ave., Muscatine  
 East Lincoln Telephone Company, Lone Tree  
 East Lincoln Telephone Line, Ackworth  
 East Marion Telephone Company, Stanhope; P. O. Stratford  
 East Rickardsville Co-operative Creamery Company, East Rickardsville;  
 P. O. Durango No. 35  
 East Side Lumber Company, Remsen  
 East Side Lumber and Coal Company, Ft. Dodge  
 Eastern Iowa Flour Company, The, Cedar Rapids  
 Eastern Iowa Mutual Hail Association, De Witt  
 Eastern Iowa Poultry Fanciers Association, Davenport  
 Eastern Iowa Railway Company, Cedar Rapids  
 Eastern Iowa Telephone Company, The, Oxford  
 Eastern Union County Telephone Company, The, Thayer  
 Easy Fit Manufacturing Company, Grinnell  
 Eaton Mfg. Co., Low Moor  
 Ebersole Market Company, Des Moines  
 Eckmann Realty Company, 801 W. 4th St., Davenport  
 Eclipse Mining & Milling Company, Marshalltown



Eclipse Naptha Soap Company, Muscatine  
Economist Printing Company, The, 221 Youngerman Bldg., Des Moines  
Economy Advertising Company, The, Iowa City  
Economy Appliance Company, Waterloo  
Economy Coal Company, Oskaloosa; P. O. Des Moines  
Economy Excavator Company, Box 717, Iowa Falls  
Economy Hog & Cattle Powder Company, Shenandoah  
Economy Rug Company, 720 Harrison St., Davenport  
Economy Shoe Company, Burlington  
Economy Smoke Consumer Company, Des Moines  
Economy Title and Rights Company, Des Moines  
Eddyville Sand Co., Eddyville  
Eddyville Telephone Co., Eddyville  
Eden Mutual Insurance Association, Vinton  
Edes Robe Tanning Company, Dubuque  
Edgerly & Co., J. W., Ottumwa  
Edgewater Realty Company, Sioux City  
Edgewood Co-operative Commission Company, Edgewood  
Edgewood Farmers Telephone Company, Edgewood  
Edgewood Woodman Hall Company, Edgewood  
Edstrom Company, Ottumwa  
Edwards and Bradford Lumber Company, Box 715, Sioux City  
Edwards Manufacturing Company, Des Moines; P. O. Clinton  
Eerkes-Vander Maaten Company, The, Orange City  
Egypt Coal Company, Mystic  
Ehlerman Bros. Company, Sioux City  
Ehlers Mercantile Company, The, Reinbeck  
Eicholtz Harness Machine Company, The, Ida Grove  
Eisendrath Millinery Co. of Iowa, Des Moines  
Eisfeld Clothing Company, Burlington  
Eisteddfod Association of Iowa, The, Hitenan  
Elaterite Paint and Manufacturing Company, Des Moines  
Elberon Farmers Grain and Supply Company, The, Elberon  
Elbert & Getchell, Incorporated, Des Moines  
Elbert Investment Company, The, Valley Junction; P. O. Princess Theatre  
Bldg., Des Moines, Iowa  
Elbert & Morrison, Inc., 415 4th St., Des Moines  
Elder Lumber Company, Geo. A., De Witt  
Eldon Big Four Dist. Agricultural Assn., Eldon  
Eldon Fraternal Hall Company, The, Eldon  
Eldora Coal and Mining Company, Eldora  
Eldora Mutual Telephone Company, The, Eldora  
Eldora Pipe and Tile Company, Eldora  
Eldora Rough Woods and Point Pleasant Telephone Co., Eldora  
Eldorado Farmers Mutual Telephone Company, Van Horne  
Eldred-Farnsworth, Incorporated, Des Moines  
Eldredge Steel Gate Company, Waverly  
Eldridge Mutual Telephone Co., Eldridge  
Electric Engineering Company, Sioux City  
Electric Equipment Company, Des Moines  
Electric Farm Lighting Company, The, Des Moines  
Electrical Laboratories Company, Des Moines  
Electric Light & Power Company, Stratford  
Electric Properties Co., Cedar Rapids  
Electric Service Company, The, Central City  
Electric Supply Company, 525 5th St., Sioux City  
Electrical Cement Post Company, Lake City  
Eleventh Street Elevator Company, Dubuque  
Elgin and Brainard Farmers' Co-operative Company, The, Elgin  
Elgin Canning Company, The, Elgin



Elgin Farmers Dairy Company, Elgin  
 Elgin Home Telephone Co., Elgin  
 Elgin Jewelry Company, 502 Main St., Keokuk  
 Elgin Opera House Company, The, Elgin  
 Elite Theatre Co., Davenport  
 Elk Run Sand & Gravel Co., The, Waterloo  
 Elkader Co-operative Commission Company, Elkader  
 Elkader Fair and Track Association, Elkader  
 Elkader Light and Power Company, Elkader  
 Elkader Opera House Company, Elkader  
 Elkader Real Estate and Building Company, The, Elkader  
 Elkhart Grain Company, Elkhart  
 Elkhart Mercantile Company, Elkhart  
 Elkhart Mutual Telephone Co., The, Elkhart  
 Elkhorn and Kimballton Lumber Company, Elkhorn and Kimballton  
 Elkhorn Valley Hunting Club, Council Bluffs  
 Elkport Co-operative Commission Company, Elkport  
 Elkport Opera House Company, Elkport  
 Elks Building Association, Atlantic  
 Elks Building Association, The, Council Bluffs  
 Elks Building Association, Mason City  
 Elks Building Company, 501 Pierce St., Sioux City  
 Elks Building Corporation, The, Red Oak  
 Elks Home Building Company, Dubuque  
 Elks Improvement Company of Des Moines, Iowa, Des Moines  
 Elks Improvement Company, The, Marshalltown  
 Elliott & Cox French Dry Cleaning Company, 214 S. 1st Ave., Ft. Dodge  
 Elliott Hotel Company of Des Moines, Iowa, 219 W. 4th St., Des Moines  
 Elliott Implement Company, Elliott  
 Elliott Mercantile Company, The, Elliott  
 Elliott Mutual Telephone Co., Elliott  
 Elliott-Wilson Drug Company, Boone  
 Ellis & Co., Incorporated, W. H., Lettsville; P. O. Letts  
 Ellis & Holland Company, Des Moines  
 Ellis Hotel Company, Waterloo  
 Ellis Lumber Company, The, Vinton  
 Ellis Park Stone Company, Cedar Rapids  
 Ellis Realty Company, Cedar Rapids  
 Ellston Manufacturing Company, Ellston  
 Ellsworth Company, The, Iowa Falls  
 Ellsworth and Jones, Incorporated, Iowa Falls  
 Ellsworth Mutual Telephone Association, Ellsworth  
 Ellsworth Stone Company, The, Iowa Falls  
 Elm Grove Cemetery, The, Washington  
 Elma Building Company, Elma  
 Elma Co-operative Creamery Co., Elma  
 Elmer Building Company, Waterloo  
 Elmwood Cemetery Association, Waterloo  
 Elson-Minnick Company, Cedar Rapids  
 Elwell-Field Shoe Co., Des Moines  
 Ely & Co., Henry S., Cedar Rapids  
 Embalming Burial Case Company, 1105 Agency Ave., Burlington  
 Emigration Land Company, Des Moines  
 Emmetsburg Building & Loan Association, Emmetsburg  
 Emmetsburg Creamery Company, Emmetsburg  
 Emmetsburg Farmers Co-operative Company, Emmetsburg  
 Emmetsburg Improvement Company, Emmetsburg  
 Emmetsburg Opera House Company, Emmetsburg  
 Emmetsburg Real Estate & Securities Company, Emmetsburg  
 Emmetsburg Telephone Company, The, Emmetsburg



- Empire Coal Company, Des Moines  
Empire Land Company, The, Sheldon  
Empire Loan & Trust Company, Sheldon  
Empire Market Company, Cedar Rapids  
Empire Mining Company, The, Des Moines  
Empire Realty Company, Davidson Bldg., Sioux City  
Empkie Hardware Company, Council Bluffs  
Empkie-Shugart-Hill Company, Council Bluffs  
"Emporium, The," Dyersville  
Engel Co., F., Clinton  
Engle Fuel & Fertilizer Company, care R. A. Walker, 1006 Grand Ave., Des Moines  
Engleene Eade Drug Company, The, Des Moines  
Engleson Abstract Company, Sioux City  
English Creek Coal Company, Knoxville  
English Telephone Company, Chariton  
Enterprise Box Company, Cedar Rapids  
Enterprise Coal Mining Company, Des Moines  
Enterprise Electric Light, Heating & Power Co., Garner  
Enterprise Printing Company, Estherville  
Epworth Improvement Company, Epworth  
Epworth Rural Telephone Company, The, Cleghorn; P. O. Marcus  
Equitable Adjustment Company, The, Des Moines  
Equitable Building and Investment Company, Des Moines  
Equitable Company, The, Sioux City; expires March 8, 1917  
Equitable Grain Co., Davenport  
Equitable Life Insurance Company of Iowa, Des Moines  
Equitable Sales Company, Storm Lake  
Equities and Securities Company, The, 200 Crocker Bldg., Des Moines  
Equity Mutual Fire Insurance Association, 512 United Bank Bldg., Sioux City  
Erickson Company, F., Stone City  
Erie and Calumet Rural Telephone Company, The, Calumet; care Wm. Wiese, Larrabee, Iowa  
Ernsdorff Iron Co., John, Jones and Main Sts., Dubuque  
Escalana Land & Cattle Company, Des Moines  
Essex Garage Company, Essex  
Essex Light & Power Company, Essex  
Essex Lumber and Fuel Company, Essex  
Essex Opera House Company, Essex  
Estate of Charles Weitz, Incorporated, 567 8th St., Des Moines  
Estate of C. Youngerman, Incorporated, Des Moines  
Estherville Ice Company, The, Estherville  
Estherville Improvement Company, The, Estherville  
Estherville Rescue Investment Company, The, Estherville  
Estherville Weather Strip Mfg. Company, Estherville  
Etna Drug Company, Roland  
Ettinger's, Osceola  
Etzel Drug Company, Clear Lake  
Eureka Cement Block and Tile Company, The, Janesville  
Eureka Tire & Rubber Company, Des Moines  
Evans Dollar Pen Company, Waterloo  
Evans Laundry Company, Council Bluffs  
Evans-Lloyd Fuel Company, Norwoodville; P. O. 210 6th Ave., Des Moines, Iowa  
Evans Piano Company, F. O., Des Moines; P. O. 315 S. Wabash Ave., Chicago, Ill.  
Evergreen Mutual Light and Power Company, The, Eagle Grove  
Evergreen Rural Telephone Co., Wilton Junction  
Everist, Incorporated, L. G., 1st and Nebraska Sts., Sioux City



- Everlasting Silo Company, Mason City  
 Everly Co-operative Creamery Company, The, Everly  
 Everybody's 5 and 10 Cent Store Company, Sioux City  
 Everybody's Mercantile Company, Sioux City  
 Ewart Co-operative Creamery Company, Ewart  
 Ewers-McCarthy Company, Keokuk  
 Ewert & Richter Express and Storage Company, Davenport  
 Ewing Investment Co., 602 I. L. & T. Bldg., Des Moines  
 Ewinger Plumbing and Heating Co., The Henry, 213 N. 2nd St. Burlington  
 Excelsior Coal Company, Dubuque; P. O. 1104 Majestic Bldg., Milwaukee,  
 Wis.  
 Exchange and Co-operative Association, Sloan  
 Exira Co-operative Company, Exira  
 Exira Creamery Company, The, Exira  
 Exline Coal Company, Exline  
 Exline Mutual Telephone Company, Exline  
 Express Publishing Company, Red Oak  
 Fairbank Milling Co., Fairbank  
 Fairfax Mutual Telephone Company, Fairfax  
 Fairfield Brick & Tile Co., Fairfield  
 Fairfield Engine Company, Fairfield  
 Fairfield Glove and Mitten Company of Fairfield, Iowa, Fairfield  
 Fairfield Masonic Temple Association, The, Fairfield  
 Fairfield Pure Ice Company, Fairfield  
 Fairview Realty Company, Keokuk  
 Fairville Creamery Company, Fairville; P. O. Cylinder, R. No. 2  
 Fairway Manufacturing Company, Sioux City  
 Falan-Fleming Co., Waterloo  
 Falke & Bolte Shoe Co., Davenport  
 Falkenhamer's West End Drug Store, Incorporated, Dubuque  
 Family Theatre Company, Davenport  
 Farley Creamery Company, Farley  
 Farley and Loetscher Manufacturing Company, Dubuque  
 Farm Lands Development Company, Cedar Rapids  
 Farm Mutual Telephone Company, Grimes  
 Farm Tools Manufacturing Company, Waterloo  
 Farmdale Telephone Company, Mason City  
 Farmersburg Co-operative Commission Company, Farmersburg  
 Farmersburg Grain Co., Farmersburg  
 Farmersburg, St. Olaf and Wagner Telephone Company, Farmersburg; P  
 O. St. Olaf  
 Farmington Lumber Company, Farmington  
 Farnhamville Mutual Telephone Company, The, Farnhamville  
 The Farragut Base-Ball and Amusement Assn., Farragut  
 Farragut Public Service Company, Farragut  
 Farrar Independent Telephone Company, Farrar  
 Farmers' Blacksmith Company, Aurelia  
 Farmer and Breeder, Sioux City  
 Farmer and Breeder Company, Sioux City  
 Farmers & Business Men's Mutual Telephone Company, Calamus  
 Farmers and Business Men's Mutual Telephone Company, Peiro; care C.  
 O. McClaran, Oto, Iowa  
 The Farmers Butter and Cheese Assn. of Northwood, Ia., Northwood  
 The Farmers Central Telephone Company, Swea City  
 Farmers Cereal Company, Sloan  
 Farmers Coal and Grain Company, Havelock  
 Farmers Connective Telephone Company, Bonaparte  
 Farmers Co-operative Association of Boyden, Iowa, Boyden



- Farmers Co-operative Association of Hull, Iowa, Hull  
 Farmers Co-operative Association of Humboldt, Ia., Humboldt  
 Farmers Co-operative Association, The, Ireton  
 Farmers Co-operative Association, The, North English  
 Farmers Co-operative Association, The, Sheldon  
 Farmers Co-operative Company, The, Armstrong  
 Farmers Co-operative Company, The, Castana  
 Farmers Co-operative Company, Cornell  
 Farmers Co-operative Company, Emerson  
 Farmers Co-operative Company, The, Grimes  
 Farmers Co-operative Company, The, Hinton  
 Farmers Co-operative Company, The, Holstein  
 Farmers Co-operative Company, Larrabee  
 Farmers Co-operative Company, Luther  
 Farmers Co-operative Company, Madrid  
 Farmers Co-operative Company, The, McNally  
 Farmers Co-operative Company of Napier, Napier  
 Farmers Co-operative Company, Northwood  
 Farmers Co-operative Company of Burr Oak Township, Mitchell County,  
 Iowa, R. F. D., Osage  
 Farmers Co-operative Company, Remsen  
 Farmers Co-operative Company of Tama, Iowa, The, Tama  
 Farmers Co-operative Company of Van Horne, Iowa, Van Horne  
 Farmers Co-operative Company, Woodward  
 Farmers Co-operative Commission Company, Littleport  
 Farmers Co-operative Commission Company, Masonville  
 Farmers Co-operative Creamery, Ocheyedan  
 Farmers Co-operative Creamery of Protivin, Iowa, Protivin  
 Farmers Co-operative Creamery Association, Chester  
 Farmers Co-operative Creamery Association, The, Hull  
 Farmers Co-operative Creamery Assn., The, Nashua  
 Farmers Co-operative Creamery Association, Orchard  
 Farmers Co-operative Creamery Association of Tenold, Iowa, The, Tenold;  
 P. O. Kensett  
 Farmers Co-operative Creamery Company, The, Afton  
 Farmers Co-operative Creamery Company, Allison  
 Farmers Co-operative Creamery Company of Boyden, Ia., Boyden  
 Farmers Co-operative Creamery Company, Carroll; P. O. Breda  
 Farmers Co-operative Creamery Company, Dickens  
 Farmers Co-operative Creamery Company, Early  
 Farmers Co-operative Creamery Company of Edgewood, Iowa, The, Edge-  
 wood  
 Farmers Co-operative Creamery Company of Garner, Iowa, Garner  
 Farmers Co-operative Creamery Company of Greene, Iowa, Greene  
 Farmers Co-operative Creamery Company, Hobart; care F. L. Boats, Al-  
 gona, Iowa  
 Farmers Co-operative Creamery Company of Monticello, Ia., Monticello  
 Farmers Co-operative Creamery Company, Palto Alto Co.; P. O. Ruthven  
 Farmers Co-operative Creamery Company, Popejoy  
 Farmers Co-operative Creamery Co., Slater  
 Farmers Co-operative Creamery Company, Stratford  
 Farmers Co-operative Creamery Company, The, Swaledale  
 Farmers Co-operative Creamery Co. of Thorpe, Ia., Thorpe; P. O. Man-  
 chester  
 Farmers Co-operative Creamery Company, Waterville  
 Farmers Co-operative Creamery Co. of Wheatland, Iowa, Wheatland  
 Farmers Co-operative Creamery and Produce Company of Dexter, Iowa,  
 Dexter  
 Farmers Co-operative Elevator Company, The, Abbott  
 Farmers Co-operative Elevator Company of Allison, Iowa, The, Allison



## IOWA CORPORATIONS

- Farmers Co-operative Elevator Company, Belmond  
 Farmers' Co-operative Elevator Comapny, Blanchard  
 Farmers Co-operative Elevator Co. of Chapin, Ia., The, Chapin  
 Farmers Co-operative Elevator Co. of Duncombe, Iowa, Duncombe  
 Farmers Co-operative Elevator Company, Holmes  
 Farmers Co-operative Elevator Company, Iowa Falls  
 Farmers Co-operative Elevator Company, Kanawha  
 Farmers Co-operative Elevator Company, Luther  
 Farmers Co-operative Elevator Company, Meriden  
 Farmers Co-operative Elevator Company of Ocheyedon, Iowa, The, Ochey-  
 edan  
 Farmers Co-operative Elevator Co., Owasa  
 Farmers Co-operative Elevator Company of Sibley, Iowa, Sibley  
 Farmers Co-operative Elevator Company, The, Thompson  
 Farmers Co-operative Elevator and Grain Company of Manson, Ia., The,  
 Manson  
 Farmers Co-operative Exchange, Brandon  
 Farmers' Co-operative Exchange, Essex  
 Farmers Co-operative Exchange, LaPorte City  
 Farmers Co-operative Gate Company, 320 6th Ave., Des Moines  
 Farmers Co-operative Grain Company, Randall  
 Farmers Co-operative Grain and Live Stock Company, The, Center Point  
 Farmers Co-operative Lumber Company of Manilla, Iowa, The, Manilla  
 Farmers Co-operative Produce Company, Doon  
 Farmers Co-operative Lumber and Grain Company of Dunlap, Iowa, The,  
 Dunlap  
 Farmers Co-operative Mercantile Compnay, Fernald  
 Farmers Co-operative Produce Co., Ft. Atkinson  
 Farmers Co-operative Shipping Association of Fayette, Fayette  
 Farmers Co-operative Society, The, Blanden  
 Farmers Co-operative Society, Incorporated, Bode  
 Farmers Co-operative Society of Denison, Denison  
 Farmers Co-operative Society, The, Garner  
 Farmers Co-operative Society of Wesley, The, Wesley  
 Farmers Co-operative Store, The, Battle Creek  
 Farmers Co-operative Store, The, Correctionville  
 Farmers Co-operative Store, Fredonia  
 Farmers Co-operative Supply Co., The, Newell  
 Farmers Co-operative Supply Company, Varina  
 Farmers Co-operative Union, The, Turin  
 Farmers Co-operative Weighing Assn., Eldridge, care Hugo W. Schneck-  
 loth, R. No. 1  
 Farmers Creamery of Manly, Iowa, Manly  
 Farmers Creamery Association, Cresco  
 Farmers Creamery Company, The, Albert City  
 Farmers Creamery Company, Alexander  
 Farmers' Creamery Company of Arlington, Iowa, Arlington  
 Farmers Creamery Company of Armstrong, Iowa, Armstrong  
 Farmers Creamery Company, Belle Plaine  
 Farmers Creamery Company, Center Junction  
 Farmers Creamery Company, Cresco  
 Farmers Creamery Company, Cumberland  
 Farmers Creamery Company, Dows  
 Farmers Creamery Co., The, Dunkerton  
 Farmers Creamery Co., Galva  
 Farmers Creamery Company of Garwin, Iowa, Garwin  
 Farmers Creamery Company of Graettinger, Graettinger  
 Farmers Creamery Company of Lime Springs, Iowa, Lime Springs  
 Farmers Creamery Company, Osterdock  
 Farmers Creamery Company, Ryan



Farmers Creamery Co., The, Sabula  
Farmers Creamery Company, Wallingford  
Farmers Creamery and Produce Company of Guthrie Center, Iowa, Guthrie Center  
Farmers Creamery and Produce Company of Newell, Iowa, The, Newell  
Farmers Department Store, Tabor  
Farmers Directory Company, Des Moines  
Farmers Electric Line Company Number One, Wayland  
Farmers Electric Light Co., Shenandoah  
Farmers Elevator Company, The, Albert City  
Farmers Elevator Company of Alburnett, Alburnett  
Farmers Elevator Company of Alleman, Iowa, Alleman  
Farmers Elevator Company, Alvord  
Farmers Elevator Company, Aplington  
Farmers Elevator Company, The, Ashton  
Farmers Elevator Company of Aurelia, Iowa, The, Aurelia  
Farmers Elevator Company, Badger  
Farmers Elevator Company of Bagley, Iowa, Bagley  
Farmers Elevator Company, Barnes City  
Farmers Elevator Company of Bayard, Iowa, Bayard  
Farmers' Elevator Co., Bennett  
Farmers Elevator Company, Blairsburg  
Farmers Elevator Co., The, Boxholm  
Farmers Elevator Company of Brunsville, Brunsville  
Farmers Elevator Company of Buckeye, Buckeye  
Farmers Elevator Company of Buffalo Center, Iowa, Buffalo Center  
Farmers Elevator Company of Calamus, Iowa, Calamus  
Farmers Elevator Company, Churdan  
Farmers Elevator Company of Clare, Clare  
Farmers Elevator Company, Clarksville  
Farmers Elevator Company, Cleghorn  
Farmers Elevator Company, Coon Rapids  
Farmers' Elevator Co. of Coulter, Coulter  
Farmers Elevator Company of Craig, Iowa, Craig  
Farmers Elevator Company of Crooks, The, Crooks; P. O. Burnside  
Farmers Elevator Company, Dayton  
Farmers Elevator Company, Dysart  
Farmers Elevator Company, Eldridge  
Farmers' Elevator Co., Elkhart  
Farmers Elevator Company of Ellsworth, Ellsworth  
Farmers Elevator Company, The, care C. C. Little, R. No. 7, Ericson  
Farmers Elevator Company, Farlin  
Farmers Elevator Co. of Farnhamville, Iowa, The, Farnhamville  
Farmers' Elevator Company, Farragut  
Farmers Elevator Company, Fenton  
Farmers' Elevator Company, The, Ferguson  
Farmers' Elevator Company, Fonda  
Farmers Elevator Company, Forest City  
Farmers Elevator Company, Ft. Dodge  
Farmers Elevator Company, The, Garden City  
Farmers Elevator Company of George, Iowa, The, George  
Farmers Elevator Company of Germania, The, Germania  
Farmers Elevator Company, Gillet Grove  
Farmers' Elevator Company, The, Gilman  
Farmers' Elevator Co. of Goldfield, Iowa, Goldfield  
Farmers Elevator Co. of Gowrie, Gowrie  
Farmers' Elevator Company, Green Mountain  
Farmers Elevator Company, The, Grinnell  
Farmers Elevator Company, Halbur  
Farmers Elevator Company of Hanlontown, Iowa, The, Hanlontown



Farmers Elevator Company of Hampton, Iowa, Hampton  
 Farmers Elevator Company, Harcourt  
 Farmers Elevator Co. of Hardy, Iowa, The, Hardy  
 Farmers Elevator Company, The, Hartley  
 Farmers Elevator Company, Hawkeye  
 Farmers Elevator Company, Hepburn  
 Farmers Elevator Company, Holland  
 Farmers Elevator Company of Holstein, Iowa, The, Holstein  
 Farmers Elevator Company, The, Hubbard  
 Farmers Elevator Company of Industry, Industry  
 Farmers Elevator Company of Inwood, Iowa, The, Inwood  
 Farmers Elevator Company, The, Jefferson  
 Farmers Elevator Company, The, Kellogg  
 Farmers Elevator Company, The, Kingsley  
 Farmers Elevator Company, Lake City  
 Farmers Elevator Company of Lake Mills, Iowa, Lake Mills  
 Farmers Elevator Company, Lanyon  
 Farmers Elevator Company of Larrabee, Iowa, Larrabee  
 Farmers Elevator Co., The, Laurel  
 Farmers Elevator Company of Lawler, Lawler  
 Farmers Elevator Company, Lehigh  
 Farmers Elevator Company, Little Rock  
 Farmers Elevator Company, The, Livermore  
 Farmers Elevator Company, Lohrville.  
 Farmers Elevator Company of Lynnville, Lynnville  
 Farmers Elevator Company of Malcom, Malcom  
 Farmers Elevator Company of Mallard, Mallard  
 Farmers Elevator Co. of Marble Rock, Marble Rock  
 Farmers Elevator Company, Marcus  
 Farmers Elevator Company, Marion  
 Farmers Elevator Company of Matlock, Ia., The, Matlock  
 Farmers Elevator Company, Maurice  
 Farmers Elevator Co., The, Melvin  
 Farmers Elevator Company of Merrill, Iowa, Merrill  
 Farmers Elevator Company of Minburn, Iowa, Minburn  
 Farmers Elevator Company, Moneta  
 Farmers Elevator Company, The, Mount Union  
 Farmers Elevator Company, New Sharon  
 Farmers Elevator Company, The, Norway  
 Farmers Elevator Company, Olaf; P. O. Belmond, R. No. 2  
 Farmers Elevator Company of Olds, Iowa, Olds  
 Farmers Elevator Company, Onawa  
 Farmers Elevator Company, Otho  
 Farmers Elevator Company, Ottosen  
 Farmers Elevator Company of Panora, Iowa, Panora  
 Farmers Elevator Company, Pierson  
 Farmers Elevator Company, Pilot Mound  
 Farmers Elevator Company, Plymouth  
 Farmers Elevator Company, Radcliffe  
 Farmers Elevator Co., The, Rake  
 Farmers Elevator Company, Ralston  
 Farmers Elevator Company, Rinard  
 Farmers Elevator Company, The, Ritter; P. O. Sheldon  
 Farmers Elevator Company of Roberts, Iowa, Roberts; P. O. Otho  
 Farmers Elevator Company, Rockwell City  
 Farmers Elevator Company of Roslyn, Iowa, Roslyn; care Chris Slotten,  
 Somers  
 Farmers Elevator Company, Salix  
 Farmers Elevator Company, Scranton  
 Farmers Elevator Co. of Slifer, Slifer



Farmers Elevator Company, Box 76, Spencer  
Farmers Elevator Company, Stockton  
Farmers Elevator Company, Strahan  
Farmers Elevator Company, Struble  
Farmers Elevator Company, Swea City  
Farmers Elevator Company, The, Thor  
Farmers Elevator Company of Titonka, Titonka  
Farmers Elevator Company of Walford, Iowa, The, Walford  
Farmers Elevator Company, Walker  
Farmers Elevator Company, Wallingford  
Farmers Elevator Co. of Washta, Washta  
Farmers Elevator Company, Waukee  
Farmers Elevator Company of Westgate, Iowa, Westgate  
Farmers Elevator Company of Wightman, Wightman  
Farmers Elevator Company of Williams, The, Williams  
Farmers Elevator Co. of Winfield, Winfield  
Farmers Elevator Co., Woolstock  
Farmers Elevator Company of Yale, Iowa, Yale  
Farmers Elevator Co-operative Company of LeMars, Iowa, LeMars  
Farmers Elevator and Live Stock Company, Boone  
Farmers Elevator and Live Stock Company, Stanhope  
Farmers Elevator and Supply Company of Kamrar, Iowa, Kamrar  
Farmers Elevator and Supply Company, Langdon  
Farmers Elevator and Supply Company of Morning Sun, Iowa, Morning Sun  
Farmers Exchange, Lake Park  
Farmers Exchange Company of Charles City, Iowa, Charles City  
Farmers Exchange Company, Rockford  
Farmers Exchange Company, The, Rudd  
Farmers Golden Star Creamery Company, Dyersville  
Farmers Grain Association, Oakwood; P. O. Marble Rock  
Farmers Grain Company, Akron  
Farmers Grain Company, The, Auburn  
Farmers Grain Company, The, Cambridge  
Farmers Grain Company, The, Charter Oak  
Farmers Grain Company, The, Colo  
Farmers Grain Company, Dawson  
Farmers Grain Company, Fairfax  
Farmers Grain Company, The, Fernald  
Farmers Grain Co., The, Graettinger  
Farmers Grain Company, Granger  
Farmers Grain Company, Huxley  
Farmers Grain Co., Latimer  
Farmers Grain Company, Marathon  
Farmers Grain Co., The, Maxwell  
Farmers Grain Company, McCallsburg  
Farmers Grain Company, The, Moorland  
Farmers Grain Company, Nevada  
Farmers Grain Company, The, Oakville  
Farmers Grain Company of Ontario, Iowa, Ontario  
Farmers Grain Company, Racine; care C. H. Warner, Iowa Falls  
Farmers Grain Company, The, Rands; P. O. Rockwell City  
Farmers Grain Company, Royal  
Farmers Grain Company, The, Sac City  
Farmers Grain Company of Sheldahl, Iowa, Sheldahl  
Farmers Grain Company, Story City  
Farmers Grain Company, The, Ulmer  
Farmers' Grain Company, Yetter  
Farmers Grain & Coal Company, Jamaica  
Farmers Grain and Coal Company, Plover  
Farmers Grain and Coal Company, Pocahontas  
Farmers Grain & Co-operative Company, The, Vinton



## IOWA CORPORATIONS

Farmers Grain & Live Stock Company, Stanton  
 Farmers Grain & Lumber Company, Carroll  
 Farmers Grain and Lumber Company, The, Dows  
 Farmers Grain & Lumber Company, Mapleton  
 Farmers Grain & Lumber Company, South English  
 Farmers Grain, Lumber and Live Stock Company, The, Berkley  
 Farmers Grain and Mercantile Company of Kirkman, Iowa, Kirkman  
 Farmers Grain and Product Company, Ringsted  
 Farmers Grain and Seed Company, Lamoni  
 Farmers Grain & Stock Co., Carpenter  
 Farmers Grain, Stock and Lumber Company, Dedham  
 Farmers Hog and Produce Co. of Waukon, Waukon  
 Farmers Implement Company, The, Tripoli  
 Farmers Incorporated Co-operative Society of Aredale, Iowa, Aredale  
 Farmers Incorporated Co-operative Society of Burchinal, Ia.; Burhcinai  
 Farmers Incorporated Co-operative Society, The, Dougherty  
 Farmers Incorporated Co-operative Society, Dumont  
 Farmers Incorporated Co-operative Society, The, Grafton  
 Farmers Incorporated Co-operative Society, The, Greene  
 Farmers Incorporated Co-operative Society, The, Hurley; P. O. Rockwell  
 Farmers Incorporated Co-operative Society, Joice  
 Farmers Incorporated Co-operative Society, The, Palmer  
 Farmers Incorporated Co-operative Society, The, Rockwell  
 Farmers Incorporated Co-operative Society, Ruthven  
 Farmers Incorporated Co-operative Society, Sheffield  
 Farmers Incorporated Co-operative Society of Solsberg, Iowa, The, Sols-  
 berg; P. O. Clarion  
 Farmers Incorporated Co-operative Society, The, Thornton  
 Farmers Incorporated Co-operative Society, The, Ventura  
 Farmers Incorporated Society, Woden  
 Farmers Independent Telephone Company, Clarksville  
 Farmers Industrial Union, Britt  
 Farmers Land and Trading Company, Ft. Dodge  
 Farmers Light and Power Company, The, Kalona  
 Farmers Live Stock Loan Company, Sioux City  
 Farmers Loan and Trust Company of Waterloo, Iowa, Waterloo  
 Farmers Lumber Association, The, Quimby  
 Farmers Lumber Company, Bagley  
 Farmers Lumber Company, Battle Creek  
 Farmers Lumber Company of Buck Grove, Iowa, Buck Grove  
 Farmers Lumber Company, Clutier  
 Farmers Lumber Company, The, Council Bluffs  
 Farmers Lumber Company, Danbury  
 Farmers Lumber Company, Dysart  
 Farmers Lumber Company of Farnhamville, Iowa, The, Farnhamville  
 Farmers Lumber Company, Fort Dodge  
 Farmers Lumber Company, Granville  
 Farmers Lumber Company, Keswick  
 Farmers Lumber Company, Rhodes  
 Farmers Lumber Co., Riverside  
 Farmers Lumber Company of Rock Valley, Iowa, Rock Valley  
 Farmers Lumber Company, The, Sac City  
 Farmers Lumber Company, Traer  
 Farmers Lumber Company, Walcott  
 Farmers Lumber and Coal Company, The, Alta Vista  
 Farmers Lumber and Coal Co. of Kiron, Ia., Kiron  
 Farmers Lumber and Grain Co., Garrison  
 Farmers Lumber and Grain Co., The, of Schleswig, Iowa, Schleswig  
 Farmers Lumber and Supply Co., The, Winfield  
 Farmers Mercantile Company, The, Cushing



Farmers Mercantile Company, The, Logan  
Farmers Mercantile Company of Garrison, Iowa, The, Garrison  
Farmers Mercantile Company, Germania  
Farmers Mercantile Company, Runnells  
Farmers Mercantile Company of Sioux City, Iowa, Sioux City  
Farmers Mercantile Company, Vinton  
Farmers and Merchants Insurance Agency, The, Atlantic  
Farmers and Merchants Mutual Automobile Insurance Association, Forest City  
Farmers and Merchants Mutual Telephone Company, Cincinnati  
Farmers & Merchants Mutual Telephone Company, Delphos  
Farmers and Merchants Mutual Telephone Company, The, Eldon  
Farmers and Merchants Mutual Telephone Co., Newhall; P. O. Norway  
Farmers and Merchants Mutual Telephone Company, Panama  
Farmers and Merchants Mutual Telephone Company of Redding, The, Redding  
Farmers and Merchants Produce Company, Mason City  
Farmers & Merchants Telephone Company, Linn Grove  
Farmers and Merchants Telephone Co., The, Washta  
Farmers and Merchants Tri-County Promotion Company of Cascade, Iowa, Cascade  
Farmers' Motor and Supply Company, Burlington  
Farmers Mutual Aid Association of Jackson and Clinton Counties, Iowa, Preston  
Farmers Mutual Aid Association of Tama County, Iowa, Toledo  
Farmers Mutual Assessment Fire & Lightning Ins. Assn. of Muscatine Co., Ia., Muscatine  
Farmers' Mutual Automobile Insurance Association, Des Moines  
Farmers Mutual Co-operative Association of Orange City, Iowa, The, Orange City  
Farmers Mutual Co-operative Company of Alton, Iowa, Alton  
Farmers Mutual Co-operative Co. of Hospers, Iowa, Hospers  
Farmers Mutual Co-operative Company of Primghar, Iowa, Primghar  
Farmers Mutual Co-operative Creamery, Clear Lake  
Farmers Mutual Co-operative Cr'y of Orange City, Iowa, The, Orange City  
Farmers Mutual Co-operative Creamery Assn., Gilbert Station  
Farmers Mutual Co-operative Creamery Assn. of Prescott, Ia., Prescott  
Farmers Mutual Co-operative Creamery Assn., The, Scott; P. O. Stanley  
Farmers Mutual Co-operative Creamery of Sioux Center, Iowa, Sioux Center  
Farmers' Mutual Creamery Company, The, Sand Spring  
Farmers Mutual Elevator Company, Granite  
Farmers Mutual Elevator Company, Larchwood  
Farmers Mutual Elevator Company, Walcott  
Farmers Mutual Fire Association of Guthrie and Adair Counties, Menlo  
Farmers Mutual Fire Ins. Assn. Black Hawk Co., Ia., Cedar Falls  
Farmers Mutual Fire Insurance Assn. of Lucas Co., Ia., Chariton  
Farmers Mutual Fire Insurance Association of Monona County, Iowa, Castana; P. O. Onawa  
Farmers Mutual Fire Ins. Association of Polk County, Ia., The, Des Moines  
Farmers Mutual Fire Insurance Association of Mitchell County, Iowa, Osage  
Farmers Mutual Fire Insurance Association of Wright County, Iowa, The, Clarion  
Farmers Mutual Fire Insurance Association, Story City  
Farmers Mutual Fire Ins. Company of Calhoun County, Iowa, Calhoun; P. O. Lake City  
Farmers Mutual Fire Ins. Co. of Madison Co. and South Half of Dallas Co., Iowa, care George Strock Winterset, R. No. 2, Jefferson Twp., Madison Co.  
Farmers Mutual Fire & Lightning Assn. of Jasper Co., Iowa, Newton  
Farmers Mutual Fire and Lightning Insurance Association, Dallas Center



- Farmers Mutual Fire & Lightning Insurance Assn., Estherville; P. O. Armstrong
- Farmers Mutual Fire and Lightning Insurance Association of Buena Vista County, Iowa, The, Storm Lake; P. O. Alta
- Farmers' Mutual Fire and Lightning Insurance Association of Grundy County, Iowa, The, Grundy Center
- Farmers Mutual Fire and Lightning Insurance Association of Taylor County, Iowa, The, Bedford
- Farmers Mutual Fire & Lightning Insurance Association of De Witt, Iowa, De Witt
- Farmer's Mutual Fire and Lightning Insurance Association of Clayton County, Iowa, Elkader
- Farmers Mutual Fire and Lightning Insurance Association, Fayette
- Farmers Mutual Fire and Lightning Insurance Association, The, Garner
- Farmers Mutual Fire and Lightning Insurance Assn., Glidden
- Farmers Mutual Fire and Lightning Insurance Assn., Jefferson; P. O. Scranton
- Farmers Mutual Fire and Lightning Insurance Assn. of Winnebago County, Iowa, Lake Mills; P. O. Leland
- Farmers Mutual Fire & Lightning Ins. Assn. of Delaware Co., Iowa, Manchester
- Farmers Mutual Fire and Lightning Ins. Assn., Story Co.; P. O. Nevada
- Farmers Mutual Fire & Lightning Ins. Assn. of Chickasaw Co., New Hampton
- Farmers Mutual Fire & Lightning Ins Assn., care Theo. Zimmerman, Primgar; P. O. Sanborn
- Farmers Mutual Fire and Lightning Insurance Association, The, Sibley
- Farmers Mutual Fire and Lightning Insurance Association, Spencer
- Farmers Mutual Fire & Lightning Ins. Co. of Winneshiek County, Iowa, Frankville; P. O. Waukon
- Farmers Mutual Hail Insurance Association of Iowa, The, Des Moines
- Farmers Mutual Hail Insurance Association of Carroll County, Iowa, Willey; P. O. Dedham
- Farmers Mutual Incorporated Co-operative Society of Lester, Lyon County, Iowa, The, Lester
- Farmers Mutual Incorporated Co-operative Society of Rock Valley, Sioux Co., Ia., Rock Valley
- Farmers Mutual Incorporated Co-operative Society of Sioux Center, Iowa, Sioux Center
- Farmers Mutual Insurance Assn. of Boone Co., The, Boone
- Farmers Mutual Insurance Association of Cresco, Cresco
- Farmers Mutual Insurance Association, Emmetsburg
- Farmer's Mutual Insurance Association of Garnaville, The, Garnaville
- Farmers' Mutual Insurance Association of Fremont County, Iowa, Hamburg
- Farmers Mutual Insurance Association of the Methodist Episcopal Church, Rockford
- Farmers Mutual Insurance Association of Shelby Co., Iowa, Harlan
- Farmers Mutual Insurance Association of Sioux and Lyon Counties, Iowa, Hull
- Farmers Mutual Insurance Association of Buchanan County, State of Iowa, Independence
- Farmers Mutual Insurance Association of Sharon, Iowa City
- Farmers Mutual Insurance Association of Hardin and Franklin Counties, Iowa, Iowa Falls
- Farmers Mutual Insurance Association of Castle Grove, Monticello
- Farmers Mutual Insurance Association of Linn Township, Linn County, Iowa, The, Mt. Vernon
- Farmers Mutual Ins. Assn. of Worth Co., Ia., Northwood
- Farmers Mutual Ins. Association of Washington Co., Ia., care Sidney Coon, Ainsworth, Ia., Washington



Farmers Mutual Insurance Company of Webster Co., Iowa, Ft. Dodge  
Farmers Mutual Ins. Co. of Roselle, Carroll Co., State of Iowa, Hillsdale;  
P. O. Dedham  
Farmers Mutual Light and Power Company, The, Goldfield  
Farmers Mutual Mercantile Company, Sunbury  
Farmers Mutual Protective Association of Southern Van Buren County,  
Iowa, Keosauqua  
Farmers Mutual Protection Association of Van Buren County, Iowa, The,  
Birmingham  
Farmers Mutual Telephone Association, The, Newton  
Farmers Mutual Telephone Company, The, care A. Mayer, Bancroft, Ban-  
croft  
Farmers Mutual Telephone Company of Birmingham, Birmingham  
Farmers Mutual Telephone Company of Bladensburg, Iowa, Bladensburg;  
care Lee Parker, Batavia  
Farmers Mutual Telephone Company of Bondurant, Iowa, Bondurant  
Farmers Mutual Telephone Company of Center Point, Iowa, Center Point  
Farmers Mutual Telephone Company of Cornell, The, Cornell  
Farmers Mutual Telephone Company of Page County, Ia., The, care H. S.  
Miller, Clarinda  
Farmers Mutual Telephone Company, Schoolhouse No. 11, Jackson Twp.,  
Butler Co., Ia., Clarksville  
Farmers Mutual Telephone Company, Cylinder  
Farmers Mutual Telephone Company, Pitzer; care S. G. Horness, Earlham,  
Iowa  
Farmers Mutual Telephone Co. of Adair Co., Ia., The, Fontanelle  
Farmers Mutual Telephone Co., The, Fort Atkinson  
Farmers Mutual Telephone Co., Griswold.  
Farmers Mutual Telephone Company of Lincoln Township, Shelby County,  
Iowa, Harlan  
Farmers Mutual Telephone Company, Hobart; P. O. Algona  
Farmers Mutual Telephone Company Number Nine, Inwood  
Farmers Mutual Telephone Company, The, Jesup  
Farmers Telephone Co., of Shelby Co., Iowa, Kirkham; P. O. Harlan  
Farmers Mutual Telephone Company of Knierim, Iowa, Number One,  
Knierim  
Farmers Mutual Telephone Company of Ladora, Iowa, Ladora  
Farmers Mutual Telephone Company, Osceola  
Farmers Mutual Telephone Co., Oto  
Farmers Mutual Telephone Company of Postville, Iowa, Postville  
Farmers Mutual Telephone Company of Cass Twp., Shelby Co., Ia., Shelby;  
P. O. Portsmouth  
Farmers Mutual Telephone Company of Baxter, Baxter; P. O. Rhodes  
Farmers Mutual Telephone Company of Rock Rapids, Iowa, Rock Rapids  
Farmers Mutual Telephone Company, Rudd  
Farmers Mutual Telephone Company of Russell, Lucas County, Iowa, The,  
Russell  
Farmers Mutual Telephone Company, Sac City  
Farmers Mutual Telephone Co., The, Sharon Center; P. O. Kalona  
Farmers' Mutual Telephone Co. of Shellsburg, Iowa, Shellsburg  
Farmers Mutual Telephone Company, Stanton  
Farmers Mutual Telephone Co. of Stockport, Iowa, The, care Will Stand-  
ley, Stockport  
Farmers Mutual Telephone Co. of Utica, Ia., Utica; P. O. Bentonsport  
Farmers Mutual Telephone Company of Voorhies, Ia., Voorhies  
Farmers Mutual Telephone Co. of Walker, Iowa, Walker  
Farmers Mutual Telephone Company, The, West Union, R. No. 1  
Farmers Mutual Telephone Company, The, Yarmouth  
Farmers Mutual Telephone Exchange, The, College Springs  
Farmers Mutual Telephone System of Moulton, Iowa, Moulton



- Farmers' National Co-operative Elevator Mutual Insurance Association of Iowa, The, Aurelia  
 Farmers Oil Company, Marshalltown  
 Farmer's Pioneer Mutual Insurance Association of Keokuk County, Iowa, The, Sigourney  
 Farmers Produce Company, 9th and Elm, Des Moines  
 Farmers Rippey Angus Telephone Company, Rippey  
 Farmers Shipping Association, The, Delhi  
 Farmers Shipping Company, The, Kimballton  
 Farmers State Mutual Hail Assn. of Emmet Co., Ia., Estherville  
 Farmers Stock & Produce Co. of New Albin, New Albin  
 Farmers Store, The, Ireton  
 Farmers Store of Lytton, Iowa, The, Lytton  
 Farmers Supply Company, Hopkinton  
 Farmers Supply Co., Ladora  
 Farmers Supply Company of Orchard, Orchard  
 Farmers Supply Company, The, Shenandoah  
 Farmers Telephone Co., Essex  
 Farmers Telephone Company of Meriden, Iowa, Meriden  
 Farmers Telephone Company of Quimby, Iowa, Quimby  
 Farmers Telephone Company of Riceville, The, Riceville  
 Farmers Telephone Company of Rockwell, Rockwell, Iowa  
 Farmers & Traders Telephone Company, Fremont  
 Farmers' Trading Company, The, Laurens  
 Farmer's Union, Paullina, Iowa, The, Paullina  
 Farmers Union Co-operative Creamery Co. of Maquoketa, Ia., Maquoketa  
 Farmers' Union Exchange, Columbus Junction  
 Farmers Union Society, Cylinder  
 Farmers Waukon Creamery Company, Waukon  
 Faulkner Grain and Mercantile Company, Faulkner  
 Fausler Telephone Company, The, Guthrie Center  
 Fayette County Mutual Telephone Company, The, Randalia; P. O. Fayette  
 Fayette County Utilities Company, Oelwein  
 Federal Bridge Company, The, Des Moines  
 Federal Construction Company, Muscatine  
 Federal Construction Company, The, Mason City  
 Federal Deposit & Trust Company, Dubuque  
 Federal Land and Securities Company, The, 701 I. L. & T. Bldg., Des Moines; P. O. Cheyenne, Wyo.  
 Federal Mutual Insurance Association, Des Moines  
 Federal Oil & Supply Company, Box 227, Des Moines  
 Federal Printing Company, 615 Mulberry, Des Moines  
 Federal Realty Company, Mason City  
 Fegtly Estate, The, Jacob, Nevada  
 Fehleisen-Rosacker Lumber Co., 942 10th, Boone  
 Fenelon Place Elevator Company, Dubuque  
 Fenton Creamery Company, The, Fenton  
 Fenton Hardware Company, Fenton  
 Fenton Opera House Company, The, Fenton  
 Fenton Telephone Company, The, Fenton  
 Fern Creamery Company, Fern; P. O. Parkersburg  
 Fertile Co-operative Dairy Company, Fertile  
 Fertile Lumber Company, The, Fertile  
 Festina Creamery Company, Festina; P. O. Calmar, R. No. 1  
 Festina Telephone Company, The, Twins Springs; P. O. Calmar, R. No. 1  
 Ficke Investment Company, C. A., 228 W. 3rd, Davenport  
 Ficken Furniture and Rug Company, Muscatine  
 Fidelity Abstract Company, Pocahontas  
 Fidelity Abstract and Loan Company, Creston  
 Fidelity Investment Company, Cedar Rapids  
 Fidelity Investment Company, The, 310 Hippee, Des Moines



Fidelity Investment Company, 611½ Central Ave., Fort Dodge  
Fidelity Investment Company, United Bank Bldg., Sioux City  
Fidelity Realty Company, Cedar Rapids  
Fidelity Remedy Company, Council Bluffs  
Field Seed Company, Henry, Shenandoah  
Fieldberg Mutual Ins. Assn. of Story and Adjoining Counties, Huxley  
Fielding Telephone Company, The, Marcus  
Fifth Street Building Company, Waterloo  
Fifth Street Realty Company, Cedar Rapids  
Finchford Mutual Telephone Company, The, Finchford; care G. A. Evan-  
son, Winslow  
Finkbine Lumber Company, Des Moines  
Finkbine-Trenton Milling Company, Des Moines  
Fire Proof Office Furniture Company, Sioux City  
Fire Proof Storage Building Company, Waterloo  
First Avenue Realty Company, Cedar Rapids  
First Building Company, Manchester  
First German Fire, Lightning and Storm Insurance Association of Max-  
field, Bremer County, Iowa, Denver  
First Implement and Automobile Company, The, Vinton  
First Maxfield Creamery Company, Maxfield; P. O. Denver  
First Mortgage Investment Company, Story City  
First National Building Company, Waterloo  
Fischer Artificial Ice and Cold Storage Co., Dubuque  
Fischer & Co., Incorporated, Dubuque  
Fischer Investment Company, Dubuque  
Fisher Company, M. E., 407 Coalbaugh, Red Oak  
Fisher Creek Mining Company, Emmetsburg  
Fisher Governor Company, The, Marshalltown  
Fisher Lumber Company, Centerville  
Fisher-Morris Co., Charles City  
Fitchpatrick Investment Company, Nevada  
Flanley Grain Company, Sioux City  
Flat Independent Telephone Company, Britt  
Fleming Brothers, Incorporated, Des Moines  
Flensburg Incorporation, The, 419 Utica Bldg., Des Moines  
Flexible Door-Mat Company, The, Des Moines; care C. C. St. Clair, Mar-  
shalltown  
Flindt Company, Wm., Spencer  
Flinn Paving Company, M. L., Sioux City  
Flint Brick Company, The, Des Moines  
Flint Crushed Gravel Company, Jefferson Twp., Polk Co.; P. O. Des Moines  
Flint Hill Oil Company, Burlington  
Floete, Cory, Bemis Company, Spencer  
Floete Lumber Company, Spencer  
Florian Company, The, 1115 Locust, Des Moines  
Florida Land and Timber Company, The, 606 Sec. Bank Bldg., Cedar Rapids  
Florida Sales Company, Davenport  
Florsheim Shoe Store Company, The, 518 Walnut, Des Moines  
Floyd County Agricultural & Mechanical Assn., Charles City  
Floyd County Farmers Mutual Fire Insurance Association, Charles City  
Floyd Valley Rural Telephone Company, Sanborn  
Flugstad Farmers Grain Company, Flugstad; P. O. Duncombe  
Flynn Dairy Company, W. 7th and University, Des Moines  
Flynn Farm Company, 316 Flynn Bldg., Des Moines  
Flynn Sheep Company, 316 Flynn Bldg., Des Moines  
Folwell Company, Iowa City  
Folwell Crockery Company, Davenport  
Fontanelle Lumber Company, The, Fontanelle  
Foppe Pioneer Store Co., Rock Valley



Ford Lumber Company, Sioux City  
 Ford Paving Company, Cedar Rapids  
 Forest City Canning Company, The, Forest City  
 Forest City Cement Products Company, The, Forest City  
 Forest City Co-operative Creamery Association, Forest City  
 Forest City Electric Light & Power Company, Forest City  
 Forest City Park and Fair Association, Forest City  
 Forest City Produce Company, Independence  
 Forestdale Investment Company, Des Moines  
 Forest Product & Manufacturing Co., Clinton; care G. M. Whitney, Harris-  
 burg, Pa.  
 Forest Township Mutual Telephone Company, Leland; P. O. Forest City  
 Forsberg Hardware Company, Sioux City  
 Forsyth Hardware Company, Incorporated, Colfax  
 Fort Dodge Armory and Auditorium Company, Fort Dodge  
 Fort Dodge Automobile Company, 1st Ave. N. and 11th, Fort Dodge  
 Fort Dodge Base Ball Association, Fort Dodge  
 Fort Dodge Brick and Tile Company, Fort Dodge  
 Fort Dodge Building Company, The, Ft. Dodge  
 Fort Dodge Culvert Company, Ft. Dodge  
 Fort Dodge, Des Moines & Southern Railroad Company, Boone  
 Fort Dodge Farm Loan and Trust Company, Fort Dodge  
 Fort Dodge Gas and Electric Co., Fort Dodge  
 Fort Dodge Grocery Co., The, 131 Central Ave., Fort Dodge  
 Fort Dodge Gypsum Co., Box 516, Fort Dodge  
 Ft. Dodge Hardware Co., 1108 E. Central, Ft. Dodge  
 Fort Dodge Heating and Plumbing Company, Fort Dodge  
 Fort Dodge Hotel Company, Fort Dodge  
 Fort Dodge Light & Power Co., 26 S. 9th, Fort Dodge  
 Fort Dodge Loan & Trust Company, Fort Dodge  
 Fort Dodge Mercantile Company, Fort Dodge  
 Fort Dodge Serum Company, Fort Dodge  
 Fort Dodge Telephone Co., The, Fort Dodge  
 Fort Madison & Appanoose Stone Company, Fort Madison  
 Fort Madison Canning Company, Fort Madison  
 Fort Madison Chair Company, Fort Madison  
 Fort Madison Electric Company, Fort Madison  
 Fort Madison Gas Engine Company, Ft. Madison  
 Fort Madison Gas Light Company, Fort Madison  
 Fort Madison Ice Company, Fort Madison  
 Ft. Madison Plow Company, Ft. Madison  
 Fort Madison Produce and Storage Company, Fort Madison  
 Fort Madison Sand and Gravel Company, Fort Madison  
 Fort Madison Savings and Loan Association, Fort Madison  
 Fort Madison Street Railway Company, Fort Madison  
 Forum Land & Investment Company, Waterloo  
 Fosston Land Company, The, Cedar Rapids  
 Foster Bros. Company, Sioux City  
 Foster Hotel Company, Mason City  
 Foster Jones Abstract Company, Guthrie Center  
 Foster Realty Company, D. M. Nat. Bank, Des Moines  
 Fostoria Creamery Company, Fostoria  
 Fostoria Elevator Company, Fostoria  
 Fourth Street Realty Company, Davenport  
 Fowler Company, The, Waterloo  
 Fowler Telephone Company, Pella  
 Fowler & Wilson Coal Company, Ottumwa  
 Fox Chemical Company, Des Moines  
 Fox-Hutchinson & Lake Company, Iowa City  
 Fox Security Company, Muscatine  
 Fox Supply Company, Cedar Rapids



- Frahm & Denger Real Estate Company, Davenport  
Frahm Fuel and Construction Company, J. B., Davenport  
Franc Furniture Co., Davenport  
Franchere Co., The A., Cedar Rapids  
Franchere-Bennett Co., Cedar Rapids  
Franchere Realty Company, The, Cedar Rapids  
Frank, Incorporated, Ralph L., Webster City  
Frank Brothers, Waterloo  
Frank Manufacturing Company, The, Des Moines  
Franke Land and Investment Company, 206 F. Nat. B. B., Mason City  
Frankel Clothing Company, Des Moines  
Frankel Dry Goods Company, Oskaloosa  
Franken & Cooke, Incorporated, Sigourney  
Franklin Center Mutual Telephone Company, Kalona; P. O. Lacona  
Franklin County Farmers Mutual Fire & Lightning Insurance Association,  
The, Hampton  
Franklin Furniture Co., Strawberry Point  
Franklin Hotel Company, Des Moines  
Franklin Hotel and Land Company, The, Strawberry Point  
Franklin Land & Loan Company, Tripoli  
Franklin Quiz Publishing Company, Ben, Waterloo  
Franklin Surety Company, Ben, The, Hampton  
Franklin Township Rural Telephone Company, Sanborn  
Frantz Wall Paper & Paint Company, Cedar Rapids  
Fraser Land & Coal Co., Boone  
Fraser Mercantile Company, The, Fraser  
Fraternal Bankers Reserve Society, Cedar Rapids  
Fraternal Improvement Company, Shell Rock  
Fredericksburg Auto Company, Fredericksburg  
Fredericksburg Produce Association, The, Fredericksburg  
Fredericksburg Butter Factory, Fredericksburg  
Frederika Creamery Association, Frederika  
Fredsville Co-operative Creamery Company, Fredsville; P. O. Dike  
Freeman-Smith Lumber Company, Davenport; P. O. Millville, Ark.  
Freeman-Tribune Publishing Company, The, Webster City  
Freiden Realty Company, Sioux City  
Fremont County Mutual Building & Loan Association, The, Sidney  
Fremont Farmers Telephone Company, care W. F. Mullen, R. No. 1, Cresco  
Fremont Telephone Company, The, care Wm. Middlebrook, Harmony, Minn.  
Fremont Township Mutual Telephone Co., The, Lone Tree  
French Sporting Goods Company, Des Moines  
Frick-Stearns-Russell Company, 301 S. 1st, Cedar Rapids  
Friction Proof Lubricant Company, Des Moines  
Friend Bros. Company, Sioux City  
Friend Lumber Company, Waverly  
Friesner Fruit Company, Mason City  
Frisco Fruit Farm Company, The, Des Moines; 806 Hippee Bldg.  
Fruitland Investment Company Fruitland Twp., Muscatine Co.; P. O. Mus-  
catine  
Fry and Company, Incorporated, D. C., Colfax  
Fuel & Fertilizer Company, 722 Securities Bldg., Des Moines  
Fuhrmeister Company, The A. J., Box 665, Cedar Rapids  
Fuller & Hiller Hardware Company, Muscatine  
Fullerton Fuel Savings Company, Letts  
Fulton Market Company, 412 6th Ave., Des Moines.  
Funk Lumber Company, Davenport  
G. & G. Clothing Co., Oskaloosa  
Rees Gabriel & Co., Des Moines  
Gabriel Lumber & Fuel Co., Clinton  
Gabrio Co., W. F., Des Moines



Gadd Hardware Company, George T., Box 575, Cedar Rapids  
 Gade Brothers Manufacturing Company, Iowa Falls  
 Galinsky Bros. Company, Sioux City  
 Galloway Co., Wm., Waterloo  
 Galloway Investment Company, The, Waterloo  
 Galva Auto Company, The, Galva  
 Galva Telephone Exchange Co., The, Galva  
 Galva Union Elevator Company, Galva  
 Gamble Robinson Fruit Company of Iowa, Oelwein  
 Gamble Waggener Company, Burlington  
 Gamma Theta Association, Ames; care Herbert Miller, Des Moines  
 Garber Farmers Co-operative Commission Company, Garber  
 Garber Farmers Co-operative Creamery Company, The, Garber  
 Garber Farmers Telephone Company, Garber  
 Garden City Feeder Company, Pella  
 Garden Theatre Co., Davenport  
 Gardiner Improvement Company, Gardiner  
 Gardner & Gould Company, The, 228-30 S. 3rd, Burlington  
 Gardner Nursery Company, The, Osage  
 Garfield Clothing Company, 527-29 E. Locust, Des Moines  
 Garfield Coal Company, Oskaloosa  
 Garfield Mutual Telephone Company, Doon  
 Garland Elevator & Supply Company, Garland; P. O. Morning Sun  
 Garlock Fruit Farm Company, The, Grimes  
 Garmo Company, Keokuk  
 Garnavillo Co-operative Commission Company, Garnavillo  
 Garnavillo Farmers Creamery Company, Garnavillo  
 Garnavillo Telephone Company, The, Garnavillo  
 Garner Opera House Company, Garner  
 Garrison Grain and Lumber Company, Garrison  
 Garrison Mutual Telephone Co., Garrison  
 Garrison Supply Company of Garrison, Iowa, The, Garrison  
 Garst Land Company, Boone  
 Garver Hardware Company, 707-11 Locust, Des Moines  
 Garwin Electric Company, Garwin  
 Garwin Farmers Elevator Co., Garwin  
 Garwin Hotel Company, The, Garwin  
 Gate City Co., The, Keokuk  
 Gately McIntyre Company, 409 Pearl, Sioux City  
 Gates Dry Goods Company, Fort Dodge  
 Gates Lumber Co., The, Greene  
 Gateway Nursery Company, Le Mars  
 Gay Center-Blockton Telephone Company, Blockton  
 Gaynor-Bagstad Company, 308-10 Pearl, Sioux City  
 Gaza-Calumet Rural Telephone Company, Sutherland; care H. K. Rohwer,  
 Gaza, Iowa  
 Gaza Farmers Mutual Telephone Company, Gaza; care Simon Tjosen, Prim-  
 ghar, Iowa  
 Gaza and Sutherland Telephone Company, The, Sutherland  
 Gazette Company, The, Cedar Rapids  
 Gedney Company, The, Independence  
 Geise Company, C., 1017 Fourth, Council Bluffs  
 Geisler Shoe & Clothing Co., Maquoketa  
 Gem City Publishing Company, The, Ft. Madison  
 General Agency Company, Burlington  
 General Amusement Company of Iowa, 613 Locust, Des Moines  
 General Collection Company, The, Eldora  
 General Construction Company, 67 McManus Bldg., Davenport  
 General Machinery and Supply Co. of Waterloo, Iowa, Waterloo  
 General Manufacturing Company, Sioux City



General Western Material Co., Waterloo

Geneseo Farmers Mutual Telephone Company, Dysart; P. O. Buckingham

Geneseo Land Company, Davenport; care Wm. Lieberknecht, Secy., Geneseo,  
Ill.

Geneva Elevator Company, Geneva

Geneva Mutual Telephone Company, Garrison

Geneva Opera House Company, Geneva

Geneva Optical Company, Equitable Bldg., Des Moines

Geneva Real Estate Company, Muscatine

Genoa Bluffs Creamery Company, Genoa Bluffs

Genoa and Seymour Farmers Telephone Company of Seymour, Ia., Seymour

German American Investment Company, Burlington

German America Land Company, Battle Creek

German American Telephone Company, The, Houghton

German Book Bindery Company, Des Moines

German Catholic Mutual Fire Insurance Association of Burlington, Ia.,  
Burlington

German Colonization & Orchard Investment Company, The, Newell

German Farmers' Mutual Fire Ins. Assn., Ireton

German Farmers' Mutual Fire Insurance Association of Rock Township,  
Mitchell County, Iowa, The, St. Ansgar

German Farmers' Mutual Insurance Association of Clinton and Adjoining  
Counties, The, Wheatland

German Investment Company, Fort Dodge

German Mutual Fire Insurance Association of Scott County, Iowa, 304 Har-  
rison, Davenport

German Mutual Fire Insurance Association, Monticello

German Mutual Fire Insurance Association of Ossian Winneshiek Co., Ia.,  
Ossian

German Mutual Fire and Lightning Insurance Association of Eldorado,  
Iowa, The, Eldorado

German Mutual Fire, Lightning, Tornado, Cyclone and Wind Storm Insur-  
ance Association of Carroll County and Contiguous Counties, Iowa, The,  
Manning

German Farmers Mutual Fire, Lightning & Tornado Insurance Association  
of Monona and Woodbury Counties, Ia., Mapleton; P. O. Correctionville

German Mutual Fire, Lightning and Windstorm Assessment Association of  
the Farmers of Maxfield and Vicinity, Maxfield; P. O. Readlyn

German Mutual Fire & Lightning Insurance Company, Grand Mound

German Mutual Insurance Assn., Pomeroy

German Mutual Insurance Association of Clinton and Adjoining Counties,  
Wheatland

German Remedy Company, 10½ S. 6th, Ft. Dodge

German Trust Company of Davenport, Iowa, Davenport

Germania Building Loan & Savings Association, Cedar Falls

Germania Co-operative Creamery Company, Germania

Germania Dry Goods Company, 806 Story, Boone

Germania Stock Company, Dubuque

Germania Verein of Denison, Ia., Denison

Germania Verein of West Side, West Side

Germantown Mutual Telephone Company, The, Lacona

Gero & Hale, Des Moines

Gerwe Bros. & Garvey Co., Davenport

Gethmann Brick Company, The, Gladbrook

Giant Manufacturing Company, 234 S. Main, Council Bluffs

Gibson Coal Mining Company, Des Moines

Gilbert Grain Company, The, Gilbert

Gilbert-Hedge Lumber Company, Burlington

Gilbert Telephone Company, The, Gilbert

Gilbertville Lighting Company, Gilbertville

Gilcrest Company, J. K. & W. H., Des Moines



- Gillinsky Sons Company, Co. Bluffs  
 Gill-Beymer Company, Indianola; P. O. 708 Mulberry St., Des Moines  
 Gillett Grove Creamery Company, The, Gillett Grove  
 Gilman Canning Company, Gilman  
 Gilman Mill Co., S. F., Davenport; care S. F. Gilman, Neligh, Nebraska  
 Gilmore Grain & Elevator Company, The, Gilmore City  
 Gilmore Manufacturing Company, Burlington  
 Ginsberg & Sons, L., Des Moines  
 Gladbrook Investment Company, Gladbrook  
 Gladwin Co-operative Company, Gladwin  
 Glanville & Son, T. R., 112 S. Main, Mason City  
 Glassen Tobacco Co., D. C., Dubuque  
 Glaze & Haynes Company, The, Oskaloosa  
 Glaeser Brothers & Company, Fraser  
 Glassacres Gardens and Nursery Co., Sioux City  
 Gleason Life Saving Company, The, Muscatine  
 Glendale Telephone Company, care W. M. Galloway, R. No. 7, Box 26, Washington  
 Glendon Brick & Tile Company, Glendon  
 Glenn Voting Machine Company, Cedar Rapids  
 Glenwood Armory Company, Glenwood  
 Glenwood Coal Co., Des Moines  
 Glenwood Cold Storage Company, Glenwood  
 Glenwood Creamery Co., The, Glenwood  
 Glenwood Farmers' Telephone Company, Nasset; P. O. Decorah  
 Glenwood Granite Works, Glenwood  
 Glidden Farmers Elevator Company, The, Glidden  
 Glidden Telephone Co., The, Glidden  
 Globe Amusement Company, Des Moines  
 Globe Clothiers, Inc., Des Moines  
 Globe Coal Company, Centerville  
 Globe Creamery Company, Luxemburg; P. O. N. Buena Vista, R. 2  
 Globe Film Corporation, Sioux City  
 Globe-Gazette Printing Co., 132 E. 5th, Mason City  
 Globe Grocery Co., 1401 S. 2nd E., Cedar Rapids  
 Globe Improvement & Investment Co., 207 W. Court, Des Moines  
 Globe Machinery & Supply Company, Des Moines  
 Globe Mfg. Company, 4th and Rawson, Perry  
 Globe Mortgage Company, Co. Bluffs  
 Globe Publishing Company, The, Des Moines  
 Globe Tea Co., 216 E. Main, Ottumwa  
 Globe Telephone Company of Bouton, Iowa, Bouton  
 Glover Company, H. B., Dubuque  
 Gobble Company, J. M., Muscatine  
 Gobble Company, T. M., 119 5th Ave., Clinton  
 Gode Dry Goods Company, Henry, Marengo  
 Goff Manufacturing Company, Harvey  
 Gold Goose Coal and Mining Company, Albia  
 Golden Eagle, Iowa City  
 Golden Rule, The, Keokuk  
 Golden Star Creamery Company, The, Arcadia  
 Goldfield Co-operative Creamery Co., Goldfield  
 Goldfield Telephone Company, The, Goldfield  
 Goldman Cobacker Company, The, Des Moines  
 Goldman & Company, Harry, Des Moines  
 Goldstone, Incorporated, N. L., Des Moines  
 Good Block Company, Des Moines  
 Goodyear Box and Stationery Company, The, Cedar Rapids  
 Goodyear Marshall Publishing Company, Cedar Rapids  
 Goose-Horn Mining Company, Dubuque; 251 Main



Gordon Realty Company, Sioux City  
Gordon-Van Fine Company, Davenport  
Gottstein Investment Company, Des Moines; E. 3rd & Vine  
Gould Balance Valve Company, The, Kellogg  
Gould Coal & Concrete Co., Davenport  
Gould Co., The, Davenport  
Gould Construction Company, The, Davenport; 423 Wellman Ave.  
Gowrie Co-operative Creamery Company; Gowrie  
Graber-Cavender, Incorporated, Des Moines  
Graber Dry Goods Company, Des Moines; P. O. Sioux City  
Grace Medical Company, Des Moines; 707 Mulberry  
Graettinger Opera House Company, Graettinger  
Graettinger Telephone Company, Graettinger  
Graettinger Tile Works, Graettinger  
Graettinger Woodmen Association, The, Graettinger  
Graff Mercantile Co., Clarinda  
Grafton Telephone Co., Grafton  
Graham Company, Cedar Falls  
Graham-Latimer Company, Ottumwa  
Graham Nursery Company, The, Mechanicsville  
Grain Growers Inc. Co-operative Association, The, Melvin  
Grand Central Tea Company, Davenport; 222 Harrison  
Grand Department Store Co., The, Des Moines  
Grand Hotel Company, The, Cedar Rapids  
Grand Hotel Company, The, Colfax  
Grand Hotel and Auditorium Company, Story City  
Grand Island Park Company, Davenport  
Grand Lodge Ancient Order of United Workman of Iowa, The, Des Moines;  
Hubbell Bldg.  
Grand Lodge Degree of Honor of the State of Iowa, Burlington; P. O. 520  
Des Moines St., Keokuk  
Grand Meadow Farmers Mutual Telephone Co., The, Postville  
Grand Mound Gas Light Company, The, Grand Mound  
Grand Opera House, Dubuque, 261 8th  
Grand Opera House Company, Keokuk  
Grand Opera House Company of Ottumwa, Ottumwa  
Grand River Lumber & Cement Company, Grand River  
Grand Theatre Company, Sioux City  
Grande Avenue Land Company, Cedar Rapids  
Grand View Development Company, Mason City; care T. A. Potter  
Grandview Investment Company, Forest City; P. O. 705 Crocker, Des Moines  
Grandy Company, W. F., Sioux City  
Graney Shoe Company, Perry  
Granger Threshing Company, Granger  
Granite Telephone Company, Granite; P. O. Larchwood  
Grant and Audubon Twp. Mutual Telephone Co., The, Adair; care W. C.  
Krouse, Anita  
Grant & Jatho Clothing Company, Holstein  
Grant Law Library, Davenport  
Grant & Omega Rural Telephone Company, Hartley  
Grant and Primghar Rural Telephone Company, The, Sutherland; P. O.  
Hartley  
Grant Reorganized Telephone Company, P. O. Adair; Sub. Dist. No. 1, Grant  
Twp., Guthrie Co.  
Grant Township and County Line Transmission Company, P. O. Sheldon;  
School House No. 6, Grant Twp., Sioux Co.  
Grant Township Mutual Telephone Company, Boxholm  
Grant Twp. Telephone Co., Swea City  
Granville Co-operative Grain Co., Granville  
Granville & Remsen Telephone Company, The, Granville; P. O. Alton  
Granville Telephone Company, The, Granville



Gray, Incorporated, L. E., Des Moines; 620 I. L. & T. Bldg.  
 Great Lakes Register, The, Des Moines; P. O. Cleveland, Ohio  
 Great Western Accident Insurance Company, Des Moines  
 Great Western Co-operative Telephone Company, The, Primghar  
 Great Western Land Company, Sioux City; 400 Iowa Bldg.  
 Great Western Remedy Co., Davenport.  
 Greater Des Moines Committee (Incorporated), Des Moines  
 Greater Des Moines Photo Company, Des Moines; care F. J. Bandholtz,  
 Woodward, Iowa  
 Greater Oskaloosa Land Co., Oskaloosa  
 Greathouse Manufacturing Company, Muscatine  
 Greeley Farmers Co-operative Creamery Company, Greeley  
 Greeley Mutual Fire Insurance Association, Adair  
 Green & Sons Incorporated, J. A., Stone City; P. O. Cedar Rapids  
 Green Bay Lumber Company, The, Des Moines  
 Green and Bentley Drug Company, Oskaloosa  
 Green Brick Company, Tom, Sioux City  
 Green Center Mutual Telephone Co., Green Center; P. O. Wellman  
 Green Chemical Company, The, LeMars  
 Green Foundry and Furnace Works, Des Moines; 100 S. W. 2nd  
 Green Plate Cafeteria Company, Des Moines  
 Green Ridge Fuel Company, Green Ridge; P. O. Lakonta  
 Green Tree Telephone Company, Davenport  
 Greenbrier Thresher Company, Greenbrier Twp., Greene Co., P. O. Scranton  
 Greene County Abstract Company, Jefferson  
 Greene Driving Association, The, Greene  
 Greene Electric Light and Power Company, The, Greene  
 Greene Grain Co., Greene  
 Greenfield Building Company, Waterloo  
 Greenfield Creamery Company, Greenfield  
 Greenfield Oil Company, Greenfield  
 Green's Opera House Company, Cedar Rapids  
 Greenshields & Everest Company, Council Bluffs; 551 W. Broadway  
 Greenville Creamery Company, The, Greenville  
 Gregg, John A., Company, Burlington  
 Griggs Piano Company, Arthur P., Des Moines  
 Grimes Canning and Preserving Company, Grimes  
 Grimes Investment Company, Des Moines; care W. J. Stewart, Grimes, Iowa  
 Grimes Land and Improvement Company, Grimes  
 Grimes Realty Company, Des Moines; 1033 W. 22nd  
 Grinnell Aeroplane Company, Grinnell  
 Grinnell Clay Products Company, Grinnell  
 Grinnell Country Club Company, Grinnell  
 Grinnell Electric & Heating Company, Grinnell  
 Grinnell Glove and Mitten Co., Grinnell  
 Grinnell Hospital Association, Grinnell  
 Grinnell Motor Car Company, Grinnell  
 Grinnell Opera House Company, Grinnell  
 Grinnell Water Company, Grinnell  
 Grippen Co., D. W., The, Mason City  
 Griswold Co-operative Association, The, Griswold  
 Griswold Land and Credit Company, Manson  
 Griswold Medical Company, Des Moines; 210 Court Ave.  
 Grocers Wholesale Building Company, Des Moines  
 Grocers Wholesale Company, Des Moines  
 Groneweg & Schoentgen Company, Council Bluffs  
 Grove Threshing Company, The, Garrison  
 Growers Canning Company, Council Bluffs  
 Grundy County Abstract Company, Grundy Center  
 Grundy County Mutual Telephone Co., Grundy Center  
 Gruver Farmers Elevator Co., Gruver



Guarantee Motors Company, Des Moines  
Guarantee Mutual Hall Association, The, Sioux City  
Guaranty Fund Realty Company, Des Moines; 410 Clapp Blk.  
Guaranty Investment Company, Sioux City  
Guaranty Life Insurance Company, Davenport  
Guaranty Mercantile Company, Independence  
Guaranty Realty Company, Cedar Rapids; care Peoples Savings Bank  
Guaranty Securities Company, Des Moines  
Guaranty Title & Realty Company, Sioux City  
Guest Piano Company, The, Burlington  
Gulf Orchard Company, The, Council Bluffs; 127 Pearl  
Gulick-McFarland Company, Burlington  
Gunder & Co., J. E., Ottumwa  
Gunder and Clermont Telephone Company, Clermont  
Gunder Farmers Store, Gunder; P. O. Postville, R. No. 1  
Gunn Road Machine Manufacturing Company, Rockwell City  
Gunnoude & Zurmuehlen Company, Council Bluffs; 516 W. Broadway  
Gurler-Barth Company, Cedar Rapids  
Guthrie Center Electric Light Company, Guthrie Center  
Guthrie Center and Monteith Telephone Co., The., Guthrie Center  
Guthrie Center Mutual Telephone Company, The, Guthrie Center  
Guthrie Center and Northwestern Telephone Co., Guthrie Center  
Guthrie County Law & Abstract Co., Guthrie Center  
Guthrie Ice Company, Guthrie Center  
Guthrie-Lorenz Company Incorporated, Des Moines  
Guttenberg Canning Company, Guttenberg  
Guttenberg Excelsior Mfg. Co., Guttenberg; Box 157  
Guttenberg Farmers Co-operative Commission Company, Guttenberg  
Guttenfelder Brothers Inc., Cedar Rapids  
Gypsum City Bottling Works, Fort Dodge  
H and H Cleaner Company, Des Moines  
H & H Shoe Company, Sioux City  
Haak Co., Ferd, Davenport  
Haakinson & Beaty Company, Sioux City  
Haakinson Coal Company, The, H. E., Sioux City; 200 United Bank Bldg.  
Haas-Shuenk Hardware Company, The, Le Mars  
Hafer Lumber Company, C., Council Bluffs  
Hageboeck Realty Company, Davenport  
Halbur Telephone Company, Halbur  
Haley & Lang Building Company, Sioux City  
Haley-Neeley Company, Sioux City  
Halvorson Company, Clear Lake  
Hall-Eckfeldt, Incorporated, Cedar Rapids  
Hall-Eckfeldt Company, Waterloo  
Hall-Eckfeldt Furniture Company, Ottumwa  
Hall Grain & Seed Separator Grader and Purifier Company, Winfield  
Hall Manufacturing Company, Monticello  
Hall and Thatcher Co., Waverly  
Halligan Candy Company, Davenport  
Halligan Coffee Co., Davenport  
Halpenny-Scripps Auto Co., Des Moines  
Ham Coal Company, Oskaloosa  
Hamill Co., S., Keokuk  
Hamilton Building Company, Council Bluffs  
Hamilton County Independent Telephone Company, Webster City  
Hamilton Creamery Co-operative Company, Hampton; P. O. Coulter  
Hamilton Laundry Company, Sioux City; 613 Pearl St.  
Hamilton Seed and Coal Company, Cedar Rapids  
Hamm Malt Company, Oskaloosa  
Hammond Cattle Company, New Sharon



Hammondsburg Telephone Company, Milo; P. O. Ackworth  
 Hamm-Petry Implement Company, Le Mars  
 Hampton Electric Light and Power Co., Hampton  
 Hampton Gas Company, Hampton  
 Hampton-Kelley Canning Company, The, Hampton  
 Hampton Mercantile Company, Hampton  
 Hancock County Abstract Company, Garner  
 Hancock Telephone Company, Hancock  
 Hand Fischer Lumber Co., The, Maquoketa  
 Handschy's Hardware (Inc.), Council Bluffs  
 Hanford Produce Company, Sioux City  
 Hanford Telephone Company, Hanford; P. O. Mason City, R. No. 3  
 Hanlontown Creamery Company, Hanlontown  
 Hanna Manufacturing Company, Oskaloosa  
 Hanover Pearl Button Company, Muscatine  
 Hansell Farmers Co-operative Society, The, Hansell  
 Hansen and Dieckman Furniture Company, Clinton  
 Hansen Drug Company, Davenport  
 Hansen Glass and Paint Company, Sioux City  
 Hansen & Hansen, Inc., Des Moines  
 Hansen Kaun Hardware Co., Le Mars  
 Hansen Produce Company, Maquoketa  
 Hansen's Sons, Louis, Davenport  
 Harbach's Sons Company, L., Des Moines  
 Harcourt Land Company, Cedar Rapids  
 Harcourt Mutual Telephone Company, Harcourt  
 Hardin County Abstract Company, Eldora  
 Hardin County Mutual Insurance Association, New Providence  
 Harding Company, The, Council Bluffs  
 Hardsocg Manufacturing Company, Ottumwa  
 Hardsocg Wonder Drill Company, Ottumwa  
 Harger & Blish, Incorporated, Dubuque; P. O. Des Moines  
 Harkert Cigar Company, The, Davenport; 4th & Taylor Sts.  
 Harlan Company, The L. L., Hawarden  
 Harlan & Avoca Telephone & Telegraph Company, Harlan  
 Harlan Farmers Mutual Co-operative Cry. Assn., Maynard  
 Harlan Field Club, Harlan  
 Harlan-Hatcher Company, The, What Cheer  
 Harle-Haas Drug Company, Council Bluffs, 117 S. Main St.  
 Harmon Brothers, Dentists, Incorporated, Des Moines  
 Harmon Riding Harrow Company, The, Creston  
 Harms-Folwell Co., Cedar Rapids  
 Harned & Von Maur, Incorporated, Davenport  
 Harper-Abbott Electric Co., The, Sioux City  
 Harper & McIntire Co., Ottumwa  
 Harrah & Stewart Mfg. Co., Des Moines; 514 S. Court Ave.  
 Harris Company, Inc., The Geo. W., Paullina  
 Harris Bros. Incorporated, Albia  
 Harris Emery Company, Des Moines  
 Harris Merchandise Company, Bidwell  
 Harrison County Farmers Mutual Fire and Lightning Insurance Association, Logan  
 Harrison Lumber Company, Keokuk  
 Hart (Incorporated), Ernest E., Council Bluffs  
 Hart-Parr Company of Charles City, Iowa, Charles City  
 Hart-Parr Company, Charles City  
 Hartford Cafe Company, The, Des Moines  
 Hartig Drug Co., Dubuque  
 Hartland Creamery Company, Northwood  
 Hartley Creamery Company, The, Hartley  
 Hartley Lumber Company, Hartley



Hartley Manufacturing Company, Hartley  
Hartley and Primghar Rural Telephone Company, Primghar  
Hartley Township Telephone Co., Hartley  
Hartman Company, W. H., Waterloo  
Hartman-Neubert Lumber Company, Des Moines; P. O. Seattle, Wash.  
Hartwig Mining Company, Tipton  
Harvester Building Company, Cedar Falls  
Harvey Brick and Tile Company, The, Harvey  
Harvey Brother Company, Logan  
Haskell Company, W. G., Cedar Rapids; 407 5th Ave. E.  
Haskins Bros. and Company, Sioux City  
Haskins Impervious Face Brick Company, Sioux City; 309 Jackson St.  
Hastie-Carrell Abstract Company, The, Des Moines  
Hatch Company, F. H., Edgewood  
Hathorn Auto Co., Mason City  
Hauck-Cook Dry Goods Company, Tipton  
Haug-Heuser Company, The, Spillville  
Havelock Mutual Telephone Company, Havelock  
Haven Company, The, Ottumwa  
Haw Hardware Company, Ottumwa  
Hawarden Sand & Gravel Company, Hawarden  
Haw Brothers, Incorporated, Des Moines  
Hawkeye Artificial Ice and Fuel Company, Burlington  
Hawkeye Battery Company, Dubuque  
Hawkeye Building Tube Company, The, Dunbar; P. O. Pella  
Hawkeye Carriage and Automobile Works, The, Cedar Rapids  
Hawkeye Cement Tile Company, Mason City  
Hawkeye Chemical Co., Marshalltown  
Hawkeye Clay Works, Ft. Dodge  
Hawkeye Commercial Men's Association, Marshalltown  
Hawkeye Construction Co., Webster City  
Hawkeye Co-operative Telephone Company, Hawkeye  
Hawkeye Creamery Company, Hawkeye  
Hawkeye and Des Moines Fire Insurance Company, Des Moines  
Hawkeye Face Brick Company, Des Moines  
Hawkeye Farm and Orchard Company, The, Mason City  
Hawkeye Foundry Company, Waterloo  
Hawkeye Fruit Farm Co., Marshalltown  
Hawkeye Granite Company, The, Waterloo  
Hawkeye Hide Company, Sioux City  
Hawkeye Hotel Company, Des Moines  
Hawkeye Investment Co., Davenport; 221 E. 3rd St.  
Hawkeye Investment Company of Des Moines, Iowa, Des Moines  
Hawkeye Investment Company, Keokuk  
Hawkeye Investment Co., The, Sioux City; 313 Iowa Bldg.  
Hawkeye Investment Company, Waterloo  
Hawkeye Land Company, Sioux City; 101 N. W. Nat. Bank Bldg.  
Hawkeye Laundry Company, Boone  
Hawkeye Leather Company, The, Des Moines  
Hawkeye Lumber Company, Oskaloosa  
Hawkeye Loan & Brokerage Company, Cedar Rapids  
Hawkeye Lumber & Coal Company, Cedar Rapids  
Hawkeye Manufacturing and Repair Company, Sioux City  
Hawkeye Manufacturing Company, Waterloo  
Hawkeye Motor Car Company, Burlington  
Hawkeye Motor Sales Company, Des Moines  
Hawkeye Motor Sales Co., Grinnell  
Hawkeye Pearl Button Company, Muscatine  
Hawkeye Press, Davenport  
Hawkeye Pump Company, Fairfield  
Hawkeye Realty Co., Ames; 101 Hyland Ave.



Hawkeye Realty Company, Davenport  
 Hawkeye Realty Company, Des Moines; care Harris Emery Co.  
 Hawkeye-St. Paul Company, Davenport  
 Hawkeye Sand & Gravel Co., Des Moines; 813 Cherry St.  
 Hawkeye Safety Appliance Company, Ft. Dodge  
 Hawkeye Slate Company, The, Marshalltown  
 Hawkeye State Oil & Gas Company, Ottumwa  
 Hawkeye Supply Company, Mason City  
 Hawkeye Thresher Company, Eldridge R. No. 2  
 Hawkeye Transfer Company, Des Moines  
 Hawkins Amusement Company, Red Oak  
 Hawley & Cheadle Construction Co., The, Clinton  
 Hayes Co., A. D., New London  
 Hayes Dentists, Inc., Dr., Davenport  
 Hayes & Kalbach Company, Oskaloosa  
 Hayward-Glock Shoe Co., Vinton  
 Hazel Green Creamery, The, Hopkinton; P. O. Delhi  
 Hazelton Farmers Creamery Company, Hazelton  
 Hazelton Farmers Telephone Company, The, Hazelton  
 Head & King Mercantile Company, Somers  
 Headford Brothers & Hitchins Foundry Company, Waterloo  
 Headington & Hedenbergh, Sioux City  
 Heaps Coal Company, Boone  
 Heart River Land Company, Des Moines; care Geo. Heaton, 950 Lincoln Ave., St. Paul, Minn.  
 Hebron Telephone Company, The, Hebron; Orient School House No. 2  
 Hedrick Auditorium Company, Hedrick  
 Hedrick Telephone Company, Hedrick  
 Heggen Furniture Company, Des Moines  
 Heggen & Jacobson, Des Moines  
 Heggen Realty Company, Des Moines  
 Herder Manufacturing Company, Carroll  
 Heil Brewing Company, Casper, Burlington  
 Heisel (Incorporated), E. J., Fremont  
 Hemmingway Furniture Company, Clinton  
 Hendershot & Company, R. B., Monroe  
 Henderson Carlson Co., New London  
 Henderson County Oil Company, Burlington  
 Henderson Drug Company, Waterloo  
 Henderson Light & Power Company, Jewell Jct.  
 Henderson Prairie Farmers Mutual Telephone Co. of Postville, Iowa, Postville  
 Henneby Clothing Company, Ft. Dodge; P. O. Belle Plaine  
 Henry County Agricultural Assn., Mt. Pleasant  
 Henry County Mutual Insurance Association, The, Mt. Pleasant  
 Henry County Telephone Company, New London  
 Henry Drug Company, Burlington  
 Herald Printing Company, Marshalltown  
 Herald Publishing Company, The, Chariton  
 Hercules Manufacturing Company, Centerville  
 Herman Brothers Company, Council Bluffs  
 Hermanson Milk Company, Mason City  
 Herrick Refrigerator & Cold Storage Company, Waterloo  
 Herring Motor Company, Des Moines  
 Herrmann Glove Company, Des Moines; Com'l Bldg.  
 Hershey Lumber Company, Muscatine  
 Hershey Lumber Company, The Mira, Muscatine  
 Hertzler Boesch Company, Burlington  
 Hesse & Sons, B. B., Ft. Madison; 2nd & Pine Sts.  
 Hess Company, J. P., Council Bluffs  
 Heuck Co., Wm. C. H., Davenport



Hewitt & Sons Company, Charles, Des Moines  
 Hibner, Incorporated, E. T., Iowa Falls  
 Hi-Power Coal Company, Des Moines  
 Hibernian Hall Association, Davenport  
 Hibernian Investment Company, Emmetsburg  
 Hicks-Fuller-Pierson Company, Sioux City  
 Hickman Electric Company, Sioux City; 519 5th St.  
 Hickory Valley Creamery Co., Dubuque Co.; Dyersville R. No. 21  
 High Bridge Coal Company, Madrid  
 High Bridge Supply Company, Madrid; P. O. High Bridge  
 Highland Cemetery Assn., The, Colfax  
 Highland Cemetery Association, What Cheer  
 Highland Farmers Mutual Telephone Company, Sutherland  
 Highland Improvement Company, Waterloo  
 Highland Mutual Telephone Association, Highland Center  
 Highland Park Association, Lawler  
 Highland Park Lumber Company, Des Moines  
 Highland Realty Company, Cedar Rapids  
 Highland Telephone Company, Elkader  
 Highlands Cement Products Company, Davenport  
 Highview Farmers Grain Company, Webster City, R. No. 1  
 Higley Company, E. B., Mason City, 509 S. Main St.  
 Higley Land Company, The, Cedar Rapids; Box 1048  
 Higley Realty Company, Edward B., Mason City  
 Hilton Lumber and Grain Company, Conroy  
 Hills Agency, The, Sioux City  
 Hinkley Telephone Company, The, Fremont Twp., Johnson Co.; P. O.  
     Lone Tree  
 Hinton Opera House Co., Hinton  
 Hoag Duster Company, Monticello  
 Hocking Coal Company of Oskaloosa, Ia., Oskaloosa; P. O. Hocking  
 Hodgman Company, B. F., Le Mars  
 Hohnsbehn Creamery Supply Company, The, Waverly  
 Holahan Company, Mason City  
 Holbrook Furniture Company, W. S., Davenport  
 Holbrook Sale Pavilion Company, Holbrook  
 Holden Hotel Company, Charles City  
 Holland Harrison & Shames, Waterloo  
 Holland Oil Company, Pella  
 Hollandale Mutual Telephone Company, The, Linden Twp.; P. O. Thompson,  
     R. No. 1  
 Hollenbeck Bros., Des Moines; 1157 W. 10th St.  
 Hollenbeck Brothers Company, Council Bluffs; 730 Ave. E  
 Hollister Fruit & Poultry Company, Des Moines; care M. E. Weldy, 614  
     Flynn Blk.  
 Holman Company, The, Mason City  
 Holmes Company, E. W., Anita  
 Holmes-Irving Company, Des Moines; 517 E. Locust St.  
 Holsman--Stevens Automobile Company, Des Moines  
 Holstein Co-operative Creamery Company, Holstein  
 Holstein Lumber Company, Holstein  
 Holstein Real Estate Company, Holstein  
 Holstein Service Company, Holstein  
 Holstein Telephone Co., The, Holstein  
 Holy Cross Creamery Company, Holy Cross; P. O. N. Buena Vista  
 Home Builders Company, Des Moines  
 Home Builders Company, Dubuque  
 Home Building Company, The, Oskaloosa  
 Home Building & Investment Company, Sioux City  
 Home Building and Loan Association of Creston, Creston  
 Home Building and Loan Association, The, Waterloo



Home Building Loan and Savings Association, Davenport  
 Home Building and Loan Association of Estherville, Iowa, Estherville  
 Home Building & Loan Assn., Marion  
 Home Building and Loan Assn. of Shenandoah, Shenandoah  
 Home Coffee Company, The, Oskaloosa  
 Home Development Company, Mason City  
 Home Electric Company, Burlington  
 Home Elevator Company, The, Stonega; P. O. Webster City  
 Home Furniture and Carpet Company, The, Sioux City  
 Home Improvement Company, Waterloo  
 Home Investment Company, Davenport  
 Home Investment Co., Estherville  
 Home Investment Company, Ft. Dodge  
 Home Investment Company, Sioux City; 212 Iowa Bldg.  
 Home Investment Company, Webster City  
 Home Land Company, New London  
 Home Lighting Company, Red Oak  
 Home Loan Company, Council Bluffs  
 Home Lumber Company, North English  
 Home Lumber Company, Remsen  
 Home Mutual Telephone Company, Forest City; P. O. Joice R. No. 1  
 Home Mutual Telephone Company, Rippey  
 Home Park Land & Investment Company, Waterloo  
 Home Realty Company, Sioux City  
 Home Securities Co., The, Des Moines  
 Home Wood Cemetery Improvement Assn., Ellsworth  
 Homer Twp. Mutual Telephone Co., Garrison  
 Homestead Company, The, Des Moines; 301 Locust St.  
 Homestead Engraving Company, Des Moines  
 Homesteaders, Des Moines, Securities Bldg.  
 Hoods' Incorporated, Des Moines  
 Hoopes Manufacturing Company, Des Moines; 1757 Dean Ave.  
 Hoover Auto Company, Oskaloosa  
 Hoover Fuel Company, Laconta  
 Hopkins Brothers Company, Des Moines  
 Hopkinton Co-operative Creamery Company, The, Hopkinton  
 Hopper Furniture Company, C. T., Sioux City  
 Hornick Cereal Company, Hornick  
 Hornick More & Porterfield, Sioux City  
 Horns Drug Company, Waterloo  
 Horrabin Sand and Material Company, Wm., Iowa City  
 Horse-Holder Company, Waterloo  
 Horticultural Insurance Company, Des Moines  
 Horton & Holden Hotel Company, Waterloo  
 Hospers Cemetery Association, Hospers  
 Hospers & Granville Telephone Company, The, Granville  
 Hotel Allison Company, Cedar Rapids  
 Hotel Iowa Company, Keokuk  
 Hotel Lloyd Company, The, Des Moines  
 Hotel Randolph Company, Des Moines  
 Hotel Realty Co., Cedar Rapids; care C. B. Robbins, Security Bldg.  
 Houston Pen Company, Sioux City; Old Exc. Bldg.  
 Howard-Holt Company, Cedar Rapids  
 Howard Hotel Company, Sioux City  
 Howard Hotel Realty Company, Sioux City  
 Howard Land and Timber Company, The, Cedar Rapids; 606 Security Bank Bldg.  
 Howes Co., E. M., Clinton  
 Howes Realty Company, Clinton  
 Howig-Robinson Co., Des Moines



Hoyt Company, W. D., Manchester  
Hub Clothing Co., The, Hamburg  
Hubbard Co-operative Creamery Co., Hubbard  
Hubbard Grain Company, Paton; P. O. Mason City  
Hubbard Ice Company, Incorporated, Cedar Rapids  
Hubbard Mutual Telephone Company, The, Hubbard  
Hubbell Building Company, Des Moines  
Hubbell Construction Company, Davenport  
Hubbell Son & Company, Incorporated, F. M., Des Moines  
Huber Furniture Manufacturing Company, The, Cresco  
Hubinger Bros. Company, J. C., Keokuk  
Hudler Lumber Co., Leighton  
Hudson Commission Company, Sioux City  
Hudson Cooperative Dairy Association of Hudson, Blackhawk County,  
Iowa, Hudson  
Hudson-Jones Automobile Company, Des Moines  
Hudson Lumber Company, Hudson  
Hudson Mutual Telephone Co., Hudson  
Huey Sells & Company of Paton, Iowa, Paton  
Hughes Co-operative Elevator Company, Hughes; P. O. Eldora  
Hughes Dry Goods Company, Cedar Falls  
Hughes Irons Motors Company, Council Bluffs  
Huiskamp Brothers Company, Keokuk  
Humane Remedy Company, Des Moines; 712 Park St.  
Humboldt Cement Products Manufacturing Company, The, Humboldt  
Humboldt County Abstract Company, The, Humboldt  
Humboldt Creamery Company, Humboldt  
Humboldt Mutual Insurance Association, Humboldt  
Humboldt Sewer Company Number Three, Humboldt  
Humeston Telephone Exchange, Humeston  
Hummer Mercantile Company, George, Iowa City  
Humphrey Sioux City Steam Dye Works, Sioux City; 517 Pierce St.  
Hunt Ireland Shoe Company, Fairfield  
Hunt Manufacturing Company, Eagle Grove  
Hunt & Schuetz Company, Sioux City  
Hunter Iron Works Company, S. G., Atlantic  
Hunter Medicine Company, Dr. A. O., Ankeny; care Harry Hansch, Des  
Moines  
Huntley Grain Company, B. M., Boone  
Hunting Elevator Company, Cresco  
Huot-Sears Shoe Company, Davenport  
Hurmence Telephone Company, The, Sumner  
Hurni Packing Company, R., Sioux City  
Hurst & Company, J. W., Leon  
Hurst Clothing Company, Des Moines; 609 Walnut St.  
Hutchinson Automobile Company, Jefferson  
Hutchinson Candy Company, Des Moines  
Hutchinson Company, The, Cedar Rapids  
Hutchinson Bros. Company, Sioux City; Lock Box 513  
Hutchinson and Company, J. G., Ottumwa; 116 Main St.  
Hutchinson's Purity Ice Cream Company, Des Moines; 923 W. Locust St.  
Hutchinson Lumber Company, M. B., Ottumwa  
Huttig Manufacturing Company, Muscatine  
Huxley Farmers Co-operative Creamery Company, Huxley  
Hydraulic Concrete Construction Co. of Davenport, Iowa, Davenport  
Hynds Dental Parlors, Marshalltown  
I. X. L. Starch Company, Keokuk  
Iberville Land Company, Cedar Rapids  
Ida County Telephone Company, Ida Grove  
Ida Grove Armory Company, Ida Grove



- Ida Grove Electric Company, Ida Grove  
 Ida Grove Hotel Company, Ida Grove  
 Idaho Investment Company, Sioux City  
 Idaho Land Co., The, Sioux City  
 Idaho Land and Orchards Company, Oskaloosa; P. O. Des Moines, Iowa, and Blackfoot, Idaho  
 Idaho Security Company, Sioux City  
 Ideal Auto Co., Des Moines; 506 W. 7th St.  
 Ideal Cyaniding Company, Davenport  
 Ideal Continuous Cyaniding Process Company, Davenport; P. O. Freeport, Ill.  
 Ideal Heating & Construction Company, Davenport, 320 W. 3rd St.  
 Ideal Laundry & City Towel Supply Company, Sioux City  
 Ideal Lighting Company, Davenport  
 Ideal Lumber Company, Oskaloosa  
 Ideal Manufacturing Company, Des Moines; 316 Fleming Bldg.  
 Ideal Mfg. and Supply Co., Oskaloosa  
 Ideal Sand and Gravel Company, Mason City  
 Idlewild Telephone Company, Mason City, R. No. 2  
 Ill Realty Company, Lorenz, Des Moines; 109 E. Walnut St.  
 Illinois & Iowa Fuel Company, Ottumwa  
 Imperial Chemical Company, Shenandoah  
 Imperial Furnace Company, Marshalltown  
 Independence Canning Corporation, Independence  
 Independence Cattle and Horse Company, The, Independence  
 Independence Conservative Company, Independence  
 Independence Corrugated Culvert Company, Independence  
 Independence Gas Company, Independence  
 Independence Ice Company, The, Independence  
 Independence Produce Company, Independence  
 Independent Baking Company, Davenport; 100 E. Front St.  
 Independent Brewing & Malting Company, Davenport  
 Independent Construction Company, Davenport  
 Independent Consumers Lumber Company, Boone  
 Independent Co-operative Oil Company, Sioux City  
 Independent Farmers Elevator, Sac City  
 Independent Grain & Lumber Co., Mason City  
 Independent Lumber Company of Keokuk, Iowa, Keokuk; 1325 Main St.  
 Independent Manufacturing Co., Waterloo, 510 Edwards St.  
 Independent Motor Truck Company, Davenport  
 Independent Packing Company, Sioux City  
 Independent Pearl Button Company of Letts, Ia., Letts  
 Independent Printing Company, Iowa City  
 Independent Real Estate Company, Davenport  
 Independent Tea Company, Cedar Rapids  
 Independent Telephone Clearing House, Des Moines  
 Independent Telephone Company of Council Bluffs, Council Bluffs  
 Independent Telephone Company (School Dist. 8, Fremont Twp.) P. O. Lone Tree  
 Independent Thresher Company, Eldridge, R. No. 2  
 Independent Thresher Company, The, Shellsburg  
 Independent Van & Storage Company, Cedar Rapids  
 Indian River Land and Investment Company, Des Moines  
 Indianola Herald Publishing Company, The, Indianola  
 Indianola Tropical Land Company, Indianola  
 Industrial Mutual Fire Association, Sioux City  
 Ingham Estate, William H., Iowa City  
 Ingham Twp. Mutual Telephone Co., Dumont  
 Ingvolstad Lumber Company, The, Decorah  
 Inland Coal Company, Chariton, P. O. 331 E. 5th St., Ottumwa  
 Inland Fuel Company, Chariton; P. O. 331 E. 5th St., Ottumwa



Inskeep Company, C. Chambers, Cedar Rapids  
 Intelligencer Printing Company, Charles City  
 Inter City Bridge Company, Keokuk  
 Interior Telephone Company, The, Grinnell  
 Interlocking Cement Block and Concrete Company, Dubuque  
 Interlocking Cement Stave Silo Co., Des Moines  
 International Cable Binder Company, The, Red Oak  
 International Distributing Company, The, Cedar Rapids  
 International Manufacturing Company, Davenport; 213 W. 2nd St.  
 International Shropshire Registry Association, Salem  
 Inter-Ocean Mining Company of San Juan, Col., Davenport; P. O. 225 N.  
 Wabash St., Chicago, Ill.  
 Inter-State Auto & Supply Company, Davenport  
 Inter State Brewing Company, Sioux City  
 Interstate Bridge Company, Lansing  
 Interstate Business Men's Accident Association, Des Moines; Brown Apts.  
 Interstate Drainage & Investment Company, Britt  
 Inter-State Engine & Tractor Company, Waterloo  
 Interstate Film Corporation, Des Moines  
 Interstate Investment Company of Clinton, Iowa, Clinton  
 Interstate Investment Company, Villisca  
 Interstate Investment & Development Co., Charles City; P. O. Floyd, R. F. D.  
 Interstate Land Company, McGregor  
 Interstate Live Stock Fair Assn. of Sioux City, Iowa, Sioux City; 209  
 American Bldg.  
 Interstate Manufacturing Company, Oskaloosa  
 Interstate Material Co., Davenport; Box 142  
 Inter-State Mutual Automobile Insurance Association of Iowa, The, Rock  
 Rapids  
 Interstate Publishing Company, Sioux City  
 Inter-State Railway Advertising Company, Ankeny  
 Interstate Realty Company, The, Council Bluffs  
 Inter-State Realty Company, Des Moines  
 Interstate Securities Corporation, Dubuque  
 Interstate Telephone Co., Dyersville  
 Interstate Supply Company, Sioux City  
 Interurban Investment Company, Cedar Rapids  
 Inter Urban Railway Company, Des Moines; Flynn Blk.  
 Investors Land Company, The, Waterloo  
 Invincible Tire Armor Company, Hartley  
 Ionia Farmers Creamery Association, Ionia  
 Ionia Farmers Telephone Company, The, Ionia  
 Iowasota Company, The, Sioux City  
 Ireton Investment Company, Ireton  
 Ireton Rural Telephone Association, The, Ireton; P. O. Hawarden  
 Irving Hotel Company, Waterloo  
 Irving Mercantile Company, The, Irving  
 Irwin Phillips Company, Keokuk  
 Irving Smoke Shop, Waterloo  
 Isle of Pines Land and Development Company, Spencer; P. O. Isle of Pines,  
 W. L. Columbia  
 Isle of Pines United Land Companies, Davenport; P. O. 534-5 Monadnock  
 Bldg., Chicago, Ill.  
 Italian Importing Co., Des Moines; 319 Depot St.  
 Italian Real Estate & Loan Co., Des Moines; 319 Depot St.  
 Iowa Adjustment Company, Des Moines; care Webb Elliott  
 Iowa Adjustment Co., Marshalltown  
 Iowa Amusement Company, The, Des Moines  
 Iowa Associated Telephone Company, Sioux Rapids; P. O. care H. L. Pierce,  
 Linn Grove, Iowa  
 Iowa Audit Company, Des Moines; Clapp Blk.



- Iowa Automobile Protective Association, Des Moines  
 Iowa Auto Sales Company, Ottumwa  
 Iowa Automatic Shoe Polishing Company, West Union  
 Iowa Automobile Owners' Mutual Insurance Association, Des Moines  
 Iowa Automobile & Supply Company, Des Moines; 407 4th St.  
 Iowa Beef Cattle Producers' Association, The, Des Moines; care L. C. Willets, Mt. Pleasant, Iowa  
 Iowa Bird Company, Des Moines  
 Iowa Biscuit Company, Burlington  
 Iowa Block Coal Company, Centerville; P. O. Exline  
 Iowa Bond and Mortgage Company, Sioux City  
 Iowa Bond and Securities Company, The, Creston; P. O. Orient, Box 19, R. No. 3  
 Iowa Bridge Company, Des Moines  
 Iowa Builders Supply Co., Clinton  
 Iowa Building Company, Cedar Rapids  
 Iowa Building Company, Des Moines  
 Iowa-Canadian Farming Company, Cedar Rapids  
 Iowa Canning Company, Vinton  
 Iowa Cap Company, Des Moines  
 Iowa Cement Brick Company, Sioux City  
 Iowa Central & Western Railway Company, Oskaloosa; P. O. Minneapolis, Minn.  
 Iowa Certificate & Abstract Company, Cedar Rapids  
 Iowa Chair Company, Burlington  
 Iowa Citizens Fund Mutual Insurance Association, Mason City  
 Iowa City Canning Company, Iowa City  
 Iowa City Davenport Traction Company, Iowa City  
 Iowa City Kalona and Washington Railway Company, Washington  
 Iowa City Produce Company, Iowa City  
 Iowa City Water Company, Iowa City  
 Iowa City and West Branch Mutual Telephone Co., Iowa City; P. O. West Branch  
 Iowa Cloak & Millinery Company, The, Ottumwa  
 Iowa Coal Company, Burlington; 319 S. Main St.  
 Iowa Coal Washing Company, Lakonta  
 Iowa Coffin Company, Dubuque; 15th & Elm Sts.  
 Iowa Coliseum Company, Davenport  
 Iowa Collection and Trust Company, Des Moines; 607 Youngerman Bldg.  
 Iowa Commission Company, Sioux City  
 Iowa Construction Company, Iowa City  
 Iowa Construction and Engineering Company, Davenport  
 Iowa Cooperage Company, Burlington  
 Iowa County Abstract and Investment Company, Marengo  
 Iowa's County Directory System, Des Moines; care W. B. Fry, Rock Rapids, Iowa  
 Iowa County Mutual Telephone Company, Marengo  
 Iowa Creamery Co., Oxford Junction  
 Iowa Culvert & Sheet Metal Company, Muscatine  
 Iowa Dairy Co., Dubuque  
 Iowa Dairy Separator Company, Waterloo  
 Iowa-Dakota Grain Company, Sioux City  
 Iowa Development Company, Dubuque; P. O. Chicago, Ill.  
 Iowa Ditching Machine Company, Mt. Pleasant  
 Iowa Dress Club, Oskaloosa  
 Iowa Drug Company, Des Moines  
 Iowa Dry Cleaning Co., Boone  
 Iowa and Eastern Colorado Land Company, Davenport  
 Iowa Electric Company, Cedar Rapids  
 Iowa Electrical Supply Company, Des Moines  
 Iowa Engineering Company, Clinton; 123 6th Ave.



Iowa Express and Transfer Company, Davenport  
Iowa Falls Creamery, The, Iowa Falls  
Iowa Falls Creamery Company, Iowa Falls; expires Aug. 23, 1917  
Iowa Falls Electric Company, Cedar Rapids  
Iowa Falls & Owasa Telephone Company, Iowa Falls  
Iowa Farm Mortgage Company, The, Guthrie Center  
Iowa Farmer Publishing Company, Des Moines  
Iowa Farmers Mutual Re-Insurance Assn. of Greenfield, Iowa  
Iowa Farming Company, Iowa City  
Iowa Farms Company of Emmetsburg, Iowa, Emmetsburg; care O. Mosher, Cedar Rapids, Iowa  
Iowa Fence & Wire Works Company, Carroll  
Iowa Fiduciary Company, The, Des Moines; care F. A. Harsh  
Iowa Fire Association, Keokuk  
Iowa-Florida Fruit Company, Marshalltown  
Iowa-Florida Fruit Land Company, Council Bluffs; care H. E. Daniels, 805 Capitol Ave., Omaha, Neb.  
Iowa Flour Company, Des Moines  
Iowa Foundry and Furnace Works, Nevada  
Iowa Foundry and Manufacturing Company, Ft. Dodge  
Iowa Fruit and Produce Co., Council Bluffs  
Iowa Furniture Company, Cedar Rapids  
Iowa Furniture and Carpet Co., Davenport  
Iowa Furniture & Manufacturing Company, Clinton  
Iowa Gama Assn. of Sigma Alpha Epsilon Fraternity, Ames  
Iowa Gas Company, Iowa Falls  
Iowa Gas and Electric Company, Washington  
Iowa Gasoline Engine Company, The, Waterloo  
Iowa Gate Company, Cedar Falls  
Iowa Grain Company, Des Moines  
Iowa Grain and Produce Company, Burlington; 800 Jefferson St.  
Iowa Granite Brick Co., Clinton  
Iowa and Great Northern Railway Company, Sioux City; P. O. St. Paul, Minn.  
Iowa Hassam Paving Company, Des Moines  
Iowa and Hilton Twp. Telephone Co., Conroy  
Iowa Horse Commission Company, Sioux City  
Iowa Hotel Company, Burlington  
Iowa House Furnishing Company, Dubuque  
Iowa House Movers' Association, Des Moines  
Iowa Hydraulic Stone Company, Ft. Dodge  
Iowa Ice Company, Des Moines; care J. G. Black  
Iowa and Illinois Railway Company, Clinton; P. O. Davenport  
Iowa and Illinois Railway Terminal Company, Clinton; P. O. Davenport  
Iowa Improvement Company, Des Moines; care F. J. Younker, Flynn Bldg.  
Iowa Improvement Co., The, Iowa City  
Iowa Investment Company, Des Moines; care Will A. Luge, 202 Bank Bldg.  
Iowa Investment Company, Forest City  
Iowa Investment Company, The, Knoxville  
Iowa Investment Corporation, Waterloo  
Iowa-Jennings Oil Company, Rock Rapids  
Iowa Land Company, The, Dubuque  
Iowa Land and Livestock Company, Ft. Dodge  
Iowa Land and Town Lot Company, Mason City; 618 1st Nat. Bank  
Iowa Life Insurance Company, Waterloo; Lock Box 416  
Iowa Light Heat & Power Company, Grinnell  
Iowa Lithographing Company, Des Moines; 709 Locust St.  
Iowa Live Stock Sales Barn Company, Waterloo  
Iowa Loan and Investment Company, Atlantic  
Iowa Loan and Investment Company, Guthrie Center  
Iowa Loan & Realty Company, Keokuk



Iowa Lumber Company, Waterloo  
 Iowa Machine Works, Clinton  
 Iowa Malleable Iron Company, Fairfield  
 Iowa Manufacturing Company, Bancroft  
 Iowa Manufacturing Company, Independence  
 Iowa Manufacturers Insurance Company, Waterloo; Syndicate Bldg.  
 Iowa Mercantile Company, Cedar Rapids  
 Iowa Mercantile Company, The, Newton  
 Iowa Michigan Land Company, Iowa City  
 Iowa-Minnesota Land Company, Cedar Falls; 310 Main St.  
 Iowa and Minnesota Land Company, Primghar  
 Iowa and Minnesota Town Site Company, Mason City; 618 1st Nat. Ban k  
 Iowa-Missouri Grain Company, Mt. Ayr  
 Iowa Missouri Land Company, Iowa Cit y  
 Iowa Mortgage Company, Des Moines  
 Iowa Mortgage Securities Company, Des Moines  
 Iowa Motor Company, Ottumwa  
 Iowa Motor Contest Association, Iowa City  
 Iowa Muzzle Company, Carroll  
 Iowa National Fire Insurance Company, Des Moines  
 Iowa National Investment Company, Des Moines  
 Iowa Northern Land Company, The, Forest City; P. O. Ft. Dodge  
 Iowa Northern Railway Company, The, Dyersville  
 Iowa Oil Company, Dubuque  
 Iowa Optical Company, Cedar Rapids  
 Iowa-Oregon Land Company, The, Cedar Rapids  
 Iowa-Pacific Coast Land Company, The, Cedar Rapids; 318 3rd St.  
 Iowa Packing Co., Des Moines  
 Iowa Paint Manufacturing Company, The, Ft. Dodge  
 Iowa Pearl Button Company, Muscatine  
 Iowa Peerless Electric Sign Comany, Sioux City  
 Iowa Pipe and Tile Company, Des Moines  
 Iowa Popcorn and Cereal Company, Webster City  
 Iowa Poultry Farms, Incorporated, Clinton  
 Iowa Printing Company, The, Clinton  
 Iowa Printing Company, Des Moines; 112 Locust St.  
 Iowa Produce Company, The, Ottumwa  
 Iowa Public Utilities Company, Fairfield  
 Iowa Public Service Co., Ames  
 Iowa Publishing Company, The, Davenport  
 Iowa Pure Iron Company, Des Moines  
 Iowa Radiator Company, Cedar Rapids  
 Iowa Rail Road Land Company, Cedar Rapids  
 Iowa Railway and Light Company, Cedar Rapids  
 Iowa Realty & Construction Co., Cedar Rapids  
 Iowa Rendering Company, Sioux City  
 Iowa Retail Jeweler's Association; care C. H. Haney, Hampton, Des Moines  
 Iowa River Farmers Telephone Company, The, New Albin  
 Iowa River Light & Power Company, The, Eldora  
 Iowa Sand and Gravel Company, The, Oskaloosa  
 Iowa Securities Company, Clinton  
 Iowa Securities Company, Dewar; P. O. 513 Commercial Bldg., Waterloo, Ia.  
 Iowa Securities Company, The, Eldora  
 Iowa Securities Company, Inc., Spencer  
 Iowa Security Company, Des Moines; 500 S. & L. Bldg.  
 Iowa Seed Company, Des Moines  
 Iowa Serum Company, Sioux City  
 Iowa Skirt Manufacturing Co., The, Waterloo  
 Iowa Soap Company, Burlington  
 Iowa Soda Products Company, Council Bluffs; P. O. 2595 W. Jefferson Ave., Detroit, Mich.



- Iowa Southern Railway Company, Des Moines; P. O. 226 W. Jackson Blvd., Chicago, Ill.  
Iowa & Southwestern Railroad Company, Clarinda  
Iowa Spreader Manufacturing Company, The, Waterloo  
Iowa State Band, Des Moines; 1900 10th St.  
Iowa State Building Company, Davenport  
Iowa State Bureau for Investigation and Prosecution of Fraud, The, Des Moines, 708 Youngerman Bldg.  
Iowa State College Pi Beta Phi Investment Co., Ames  
Iowa State Home Builders, Des Moines  
Iowa State Live Stock Insurance Company, Des Moines  
Iowa State Manufacturers Association, Des Moines; 611 Crocker Bldg.  
Iowa State Mutual Automobile Insurance Association, The, Grundy Center  
Iowa State Securities Company, The, Burlington  
Iowa Steam Laundry Company, Davenport  
Iowa Steam Laundry Company, Ottumwa  
Iowa Steel & Iron Works, Cedar Rapids  
Iowa Stone Company, Cedar Rapids  
Iowa Success School, Ottumwa  
Iowa Sugar Company, Waverly  
Iowa Surety Company of Cedar Rapids, Cedar Rapids  
Iowa Telephone Company, Des Moines; P. O. Omaha, Nebr.  
Iowa Tent and Awning Co., Des Moines  
Iowa Terminal Company, Des Moines  
Iowa Tire Company, Incorporated, Des Moines  
Iowa Title and Loan Company, Albia  
Iowa Title & Realty Co., Charles City  
Iowa Tonic Company, Sioux City  
Iowa Towns Realty Company, Davenport; care G. Tegler, Rock Island, Ill.  
Iowa Traction Company, Cedar Rapids  
Iowa Trading Company, The, Knoxville  
Iowa Transfer Railway Company, Des Moines  
Iowa Trust and Mortgage Company, Des Moines  
Iowa Trust & Savings Bank of Albia, Iowa, Albia  
Iowa Underwriter's Company, Sioux City  
Iowa Valley Canning Company, The, Marengo  
Iowa Valley Mutual Insurance Company, Albion; P. O. Conrad  
Iowa Valve Company, Oskaloosa  
Iowa & Vancouver Lumber Company, Ft. Dodge  
Iowa Vulcanizing Company, Des Moines  
Iowa Warehouse Company, Waterloo  
Iowa Washing Machine Company, Des Moines; P. O. 1520 Marquette Bldg., Chicago, Ill.  
Jacklin, Company, J. J., Des Moines  
Jackson Center Telephone Company, Boone, R. No. 2  
Jackson County Fair Association, Maquoketa  
Jackson Dairy Company, Marshalltown  
Jackson Grain Company, The, Cedar Rapids  
Jackson Motor Car Company, Muscatine; Iowa Ave. & 4th St.  
Jacobs-Valentine Company, Ames  
Jacobsen-Thompson Company, Clinton  
Jackson Township Threshing Company, Vinton  
Jaeger Hardware Company, F. M., Dubuque  
Jaeger-Kunnert Company, Dubuque  
Jaeger Manufacturing Company, Des Moines  
Jaeger Mortgage and Investment Co., Inc., Dubuque  
Jahnke Company, F. C., Muscatine  
Janesville Creamery Association, The, Janesville  
Janssen Realty Company, Davenport  
Jasper County Improved Stock Breeders Assn., Newton



Jasper County Realty Company, The, Newton  
Jasper County Security Co., Mingo  
Jasper County Telephone Company, Newton  
Jefferson Building and Loan Association, The, Jefferson  
Jefferson Business Men's Association, Jefferson  
Jefferson County Abstract & Loan Company, Fairfield  
Jefferson County Farmers' Mutual Insurance Union, Fairfield  
Jefferson County Gas Oil and Mineral Company of Fairfield, Iowa, Fairfield  
Jefferson County Telephone Company, Fairfield; expires May 3, 1917  
Jefferson Electric Company, Jefferson  
Jefferson Hotel Company, The, Iowa City  
Jefferson Mutual Telephone Company, Menlo  
Jefferson-Ratekin Seed Company, Jefferson  
Jefferson Street Telephone Company, Iowa Falls  
Jefferson Township Farmers Telephone Company, Iowa Falls  
Jefferson Township Farmers Telephone Company, Solon, R. No. 4  
Jefferson Township Mutual Telephone Company, Booneville; P. O. Van  
Meter  
Jeffery Fort Dodge Company, Ft. Dodge  
Jeffrey Company, The, Cedar Rapids  
Jenkins Investment Company, Des Moines; care F. J. Younker, 403 Flynn  
Bldg.  
Jenkinson Company, G. H., Sioux City; 421 Pearl St.  
Jenney Grocery Company, Inc, The, J. W., Des Moines  
Jennings-Christopher Grocery Company of Centerville, Iowa, The, Center-  
ville  
Jennings-Philpot, Inc., Cedar Falls  
Jensen Brothers Company, Council Bluffs  
Jensen Construction Co., Ft. Dodge  
Jensen Wall Paper Company, Council Bluffs  
Jepsen Pharmacy, Davenport  
Jerico Creamery Association, Jerico; P. O. New Hampton  
Jerico Telephone Company, Jerico  
Jersey Lunch Company, The, Des Moines; 205 5th St.  
Jesup Creamery Company, Jesup  
Jesup Security Company, The, Jesup  
Jewell Farmers Elevator Company, Jewell Jct.  
Jewell and Northeastern Rural Telephone Co., Jewell; care J. O. Larson  
Jewell & Wall Lake Telephone Company, Jewell  
Jewett Lumber Company, Des Moines  
Jewett Realty Co., Des Moines  
Jewett Typewriter Co., Des Moines  
Johannsen Candy Company, M. M., Dubuque  
John Company, Milo J., Clinton  
Johns Dry Goods Company, The, Ft. Dodge  
Johnson Co., G. S., Davenport; 311 E. 2nd St.  
Johnson Company, Incorporated, Mark, Des Moines  
Johnson & Sons, Incorporated, Peter, Decorah  
Johnson Abstract Company, Oskaloosa  
Johnson-Baird Shoe Company, Ft. Dodge  
Johnson Biscuit Company, Sioux City; 416 Wall St.  
Johnson County Abstract & Title Guarantee Company, The, Iowa City  
Johnson County Motor Racing Association, Iowa City  
Johnson County Photo Copy Title Company, Iowa City  
Johnson Gas Appliance Company, The, Cedar Rapids  
Johnson Grove-Colo-New Albany Mutual Telephone Company, Colo  
Johnson Hardware Company, The, Boone  
Johnson-Pedersen Lumber Company, Melcher  
Johnson & Wyth Co., Cedar Falls  
Johnston Pressed Gear Co., Ottumwa  
Johnston-Sessions Company, Davenport



Johnston & Sharp Manufacturing Company, Ottumwa  
Johnstone Bakery Company, Boone  
Joice Creamery Company, Joice  
Joice Telephone Company, Joice  
Jolley Farmers Elevator Company, The, Jolley  
Jones Bros. Garment Company, Dubuque  
Jones Bros. Overall Company, Dubuque  
Jones-Luberger-Pratt Co., Cedar Rapids  
Jones Piano Co., Des Moines; 807 Walnut St.  
Jorden Short Line Telephone Company, The, Soldier  
Jordan-Soldier Valley Telephone Company, Soldier  
Joseph Investment Company, Des Moines  
Joseph & Sons (Incorporated) S., Des Moines  
Joseph Sons' Company, Waterloo  
Joseph Jewelry Company, The, Des Moines; P. O. Marshalltown  
Journal Building Company, The, Sioux City  
Journal Printing Company, Muscatine  
Journal Publishing Company, The, Armstrong  
Journal Publishing Company, The, Webster City  
Joyce Lumber Company, Clinton  
Juckett Coal Company, F. H., Diamond; P. O. Cedar Rapids  
Juday Coal Company, The, Centerville  
Junction Farmers Elevator Co., Grand Junction  
Junction Mutual Telephone Company, Grand Junction  
Junction Realty Company, Valley Junction  
Justice-Hoar Company, Keokuk  
Juvenile Saver Company, The, Des Moines  
K K K Medicine Company, Keokuk  
Kaep & Buechels Co., Dubuque  
Kahl Bros. Construction Company, Davenport; P. O. 2936 Huntington Road,  
Cleveland, Ohio  
Kalbach Lumber Company, Oskaloosa  
Kalbach Realty Corporation, Oskaloosa  
Kalona Clay Co., Kalona  
Kalona Illuminating Company, Kalona  
Kanawha Farmer's Mutual Co-operative Creamery Company, Kanawha  
Karsten Clothing Co., The, Ladora  
Kath Company, Henry F., Muscatine  
Kaufmann-Cutler Bakery Company, Des Moines  
Kaut and Kriesbaum Company, Burlington; 304 Jefferson St.  
Kautz Baking Company, Incorporated, M., Muscatine  
Keefe Company, John J., Sioux City; 112 Neb. St.  
Keefe Construction Company, Sioux City  
Keeler Company, D. E., Davenport  
Keeler Livery Co., Davenport  
Keeley Institute, The, Des Moines; Victoria Hotel  
Kehoe Farm Company, Inc., Yale  
Kehrsburg Schneider Company, The, Le Mars  
Keith Furnace Company, Des Moines  
Keller Electric Company, Dubuque  
Kellerton Mutual Central Telephone Company, Kellerton  
Kelley Canning Company, The, Waverly  
Kelley Hardware Company, Farmington  
Kelley Improvement Co., The, Kelley  
Kelley Truck Company, The, Des Moines  
Kellogg-Birge Company, Keokuk  
Kellogg Electric Company, The, Kellogg  
Kelly & Bros. Incorporated, J. A., Clinton  
Kelly Company, John F., Davenport  
Kelly Livery & Sales Stable Co., Henry, Dubuque  
Kelly Lumber Company, Sigourney



Kelly Manufacturing Co., Waterloo  
 Kelly Sand and Fuel Company, Burlington  
 Kelly Sorenson Furniture Company, Clinton  
 Kemble-Smith Company, Boone  
 Kemman Sons, H. D., Clarence  
 Kendall Auto-Taxi Service Company, Des Moines  
 Kendallville and Burr Oak Farmers Telephone Company, Kendallville;  
     P. O. Canton, Minn., R. No. 2  
 Kendallville and Cresco Farmers Telephone Company, Cresco  
 Kennedy Brothers Company, Bancroft  
 Kennedy-Gardner Company, Incorporated, The, Iowa Falls  
 Kensett Mill and Light Company, Kensett  
 Kenwood Lumber Company, Cedar Rapids  
 Kenyon Company, The, Des Moines  
 Kenyon Pressed Steel Pump Company, Tama  
 Keokuk Barrel Company, Keokuk  
 Keokuk Base Ball Grounds Association, Keokuk  
 Keokuk Canning Company, Keokuk  
 Keokuk Club Realty Company, Keokuk  
 Keokuk Coca-Cola Bottling Company, Keokuk  
 Keokuk & Columbus Junction Transit Company, Keokuk; 28 N. 5th St.  
 Keokuk Country Club Realty Company, The, Keokuk  
 Keokuk Dairy Company, Keokuk  
 Keokuk and Des Moines Railway Company, The, Des Moines; P. O. 139 W.  
     Van Buren St., Chicago, Ill.  
 Keokuk Electro-Metals Company, Keokuk  
 Keokuk Electric Rwy & Power Company, Keokuk  
 Keokuk Gas and Electric Company, Keokuk  
 Keokuk Hydraulic Tire Setter Company, Keokuk  
 Keokuk Improvement Company, Keokuk; 19 N. 5th St.  
 Keokuk Industrial Association, Keokuk; 15 N. 5th St.  
 Keokuk Loan and Building Association, Keokuk; 12 N. 5th St.  
 Keokuk Lumber Company, Keokuk  
 Keokuk Masonic Building Assn., Keokuk  
 Keokuk Pickle Company, The, Keokuk; 28 S. 1st St.  
 Keokuk Pure Ice Company, Keokuk  
 Keokuk Quarry & Construction Co., Keokuk  
 Keokuk Realty Company, Keokuk; 19 N. 5th St.  
 Keokuk Tar Roofing Company, The, Keokuk  
 Keokuk Telephone Company, Keokuk  
 Keokuk Trust Company, Keokuk  
 Keokuk Union Depot Company, Keokuk  
 Keokuk and Western Railroad Company, Keokuk; P. O. Burlington  
 Keota Produce Company, Keota; P. O. Oskaloosa  
 Kerfoot's (Incorporated), Des Moines  
 Kerker Paper Box Company, Davenport  
 Kerrihard Company, The, Red Oak  
 Kerwin & Sons, Incorporated, J. H., Oelwein  
 Keswick Lumber Company, Keswick  
 Ketterman Packing Company, Urbana  
 Keve Lumber Co., Arlington  
 Kew Mercantile Company, Des Moines  
 Key City Building Club, Dubuque  
 Key City Exhibition Co., Dubuque; 507 B. & I. Bldg.  
 Key City Gas Company, The, Dubuque  
 Keys Bros., Council Bluffs  
 Keystone Coal Mining Company, Valley Junction  
 Keystone Mercantile Company, Keystone  
 Keystone Monmouth Telephone Company, Monmouth  
 Kilborn Photo Paper Company, Cedar Rapids  
 Killian Company, The, Cedar Rapids



Killmer Chemical Company, Mason City  
Killmer Drug Company, Mason City  
Kimball Company, Fred L., Waterloo; 409 Com'l St.  
Kimball Company, William H., Davenport  
Kimball Brothers Company, Council Bluffs  
Kimball Hotel Company, Davenport  
Kimball's Dairy Farmer Company, Waterloo; 409 Com'l St.  
Kimballton Automobile Company, Kimballton  
Kimballton Construction Company, Atlantic  
Kimballton-Elk Horn Record, Kimballton  
Kimballton Investment Company, Kimballton  
King Amusement Company, Incorporated, Des Moines  
King Construction Co., Geo. M., Des Moines; 715 21st St.  
King Manufacturing Company, Geo. M., Des Moines; 607 E. Walnut St.  
King Mutual Telephone Company, The, Thompson  
King Plumbing Company, Keokuk  
King Stock Food Company, Fairfield  
King Wilder Grain Co., Cedar Rapids  
King-Yessler Real Estate Company, Cedar Rapids  
Kings Crown Plaster Company, Cedar Rapids  
Kingsley Gas Light and Heating Company, The, Kingsley  
Kingsley Lumber Company, The, Kingsley  
Kingsley Telephone Company, The, Kingsley  
Kinne Company, W. C., Storm Lake  
Kirchner Contracting Company, Dubuque  
Kirk Dry Goods Company, The, Vinton  
Kirkpatrick Lumber Company, The, Keota  
Kirkville Mutual Fire and Lightning Insurance Assn., Kirkville  
Kirkwood & Richard, Des Moines  
Kiron Farmers Mutual Insurance Assn., Kiron  
Kiron Telephone Company, Kiron  
Kivits Dry Cleaners and Dyers, Des Moines; 602 Grand Ave.  
Klauer Manufacturing Co., Dubuque  
Klauer-Swanson Company, Akron  
Kleeblatt Barbers' Supply Co., Inc., Sioux City  
Klein Klothng Kompany, Washington  
Klemme Co-operative Creamery Co., Klemme  
Klien Rural Telephone Company, Rock Valley  
Klondike Incubator Company, Des Moines  
Klondike Telephone Company, The, Lineville; P. O. Allerton  
Knapp and Spencer Co., Sioux City  
Knepper Mullan & Company, Sioux City  
Knierim Farmers' Grain and Coal Company, Knierim  
Knight Motors Company, Ft. Dodge  
Knights of Columbus Building Association of Neola, Neola  
Knotts Investment Company, J. D., Lucas  
Knowlton Furniture Company, Clinton; 219 2nd St.  
Knox Coal Company, Knoxville  
Knox Mercantile Company, Cherokee  
Knox Mutual Telephone Company, The, Knox; P. O. Sidney  
Knoxville Fuel Company, Knoxville  
Knoxville Gas Company, Knoxville  
Koch Brothers, Des Moines  
Koch Co., The, A. F., Davenport  
Koeberle-Heyer Company, The, Sumner  
Koenig-Bowers Hardware Company, Le Mars  
Kohl & Son, Incorporated, W. C., Waterloo; 115 E. 4th St.  
Kohrs Packing Company, Davenport; 1343 W. 2nd St.  
Koht Safety Egg Carrier Company, Des Moines; 2201 Cottage Grove  
Korn Baking Co., H., Davenport; 6th & Main St.  
Kontinental Kompound Company, Limited, Council Bluffs



Koshkonong Farm & Fruit Company, Des Moines; 404 Utica Bldg.  
 Koss Construction Company, Des Moines  
 Kossuth County Mutual Fire Insurance Assn., Algona  
 Kraft Beard & Co., Osceola  
 Kraft Bright Co., Mapleton  
 Kraft Donaldson Co., Spirit Lake  
 Kraft Doran Peterson Co., Clinton  
 Kraft Grimes & Co., Leon  
 Kraft-Misbach Company, Algona  
 Kratzer Carriage Company, Des Moines  
 Krause Company, The, Robert, Davenport  
 Krebs Brothers Company, Cedar Rapids  
 Kretschmer Brothers Company, Dubuque  
 Kretschmer Building Company, Dubuque  
 Kretschmer Manufacturing Co., The, Council Bluffs  
 Kretschmer Manufacturing Company, Dubuque; 9th & Washington  
 Kriechbaum & Dewein Company, Burlington  
 Kruber & Sedlak Clothing Co., Cedar Rapids  
 Kuehl & Son Company, Christ, Davenport; 129 Mound St.  
 Kuehl-Lammers Grain and Coal Company, Cedar Rapids  
 Kunz Grain Company, The, Wesley  
 Kurtz Company, L. H., Des Moines  
 Kurtz Realty Company, Des Moines  
  
 L & M Filter Company, Perry  
 L-M-S Shoe Company, The, Cherokee  
 Labor Temple Association, The, Cedar Rapids  
 Laboring Men's Association, Ft. Dodge  
 Lace-Mull Company, The, Des Moines  
 Lacona and Milo Telephone Co., Milo, Lacona  
 Lacona Telephone Exchange, Lacona  
 Lacona Western Telephone Company, Lacona  
 Laddsdale Supply Company, Ottumwa  
 Ladies Cemetery Association, Centerville  
 Ladora Gas Company, Ladora  
 Ladora Lumber and Grain Co., The, Ladora  
 Ladora & Northern Telephone Company, Ladora; P. O. Marengo, R. No. 3  
 Lady Calhoun Mining Company, Marshalltown  
 La Fayette Building Company of Waterloo, Ia., Waterloo  
 Lafayette Hotel Co., Clinton  
 Lafayette-Warren Rural Telephone Company, Waverly  
 La Feria Land Company, Des Moines  
 La Feria Land Syndicate, Des Moines  
 Lagerquist Carriage and Auto Company, Des Moines  
 Lagomarcino Grupe Company, Burlington; 101 Valley St.  
 Lagomarcino-Grupe Marketing Company, Burlington  
 Lake Cooper Ice Company, Keokuk  
 Lake Cooper Sand and Gravel Co. of Ft. Madison, Iowa, Ft. Madison  
 Lake and Cotrill Brick and Tile Company, The, Shenandoah  
 Lake George Telephone Co., Woden  
 Lake Implement Company, Bedford  
 Lake Manawa & Manhattan Beach Railroad Co., Council Bluffs  
 Lake Mills Canning Company, The, Lake Mills  
 Lake Mills Creamery Company, Lake Mills  
 Lake Mills Implement and Hardware Co., Lake Mills  
 Lake Mills Lumber Company, Lake Mills  
 Lake Mills Telephone Company, Lake Mills  
 Lake Park Co-operative Creamery Company, Lake Park  
 Lake Shore Land Company, Cedar Rapids  
 Lake Shore Telephone Co., Clear Lake  
 Lakeside Telephone Company, Clear Lake; P. O. Ventura  
 Lake Superior Fruit and Grain Land Company, Nashua



Lake View Concrete Tile Company, Lake View  
Lake View Ice and Supply Company, Lake View  
Lake View Sand & Gravel Co., Lake View  
Lakonta Coal Company, Oskaloosa  
Lamb and Sons, C., Clinton  
Lamb-Davis Lumber Company, Clinton  
Lamb Timber Company, Clinton  
Lamoni Coliseum Association, Lamoni  
Lamoni Electric Company, Lamoni  
Lamoni Telephone Company, Lamoni  
Lamont Creamery Assn., Lamont  
Lana Construction Co., Council Bluffs  
Lane Implement Co., The, Red Oak Jct.  
Lane Investment Company, Joe R., Davenport; 201 Lane Bldg.  
Lane-Moore Lumber Company, Webster City  
Lane Mortgage Company, The, Indianola  
Lane's Bottling Works, Sioux City  
Lanesboro Farmers Elevator Company, Lanesboro  
Lanesboro Mutual Central Telephone Company, The, Lanesboro  
Langan Bros. Co., Des Moines  
Langdon Mutual Co-operative Creamery Assn., Langdon  
Langfeldt Candy Company, Waterloo; 501 Bluff St.  
Langworthy Co-operative Creamery Company of Langworthy, Iowa;  
Langworthy  
Lantau Cigar Company, Davenport  
Lanyon Mutual Telephone Company, Lanyon  
La Plant Company, Marshalltown  
La Porte Building and Loan Association, La Porte City  
La Porte City Farmers Mutual Telephone Co., La Porte City  
La Porte Improvement Company, La Porte City  
La Porte Public Utility Company, La Porte City  
Larchwood Telephone Company, Larchwood  
Lardeau River Timber Company, Grinnell  
Larimer Hardware Company, E. K., Cedar Rapids  
Laros & Sons Company, D. A., Grinnell  
Larrabee Public Hall Company, Larrabee  
Larson Clothing Company, Ft. Dodge  
Larson and Loomis Improvement Company, Ft. Dodge  
Las Tunas Land & Fruit Company, The, Webster City; 805 Des Moines St.  
Latimer Brothers Company, The, Ottumwa  
Latimer Co-operative Creamery Company, Latimer  
Latta, Incorporated, J. S., Cedar Falls  
Laurel Improvement Company, The, Laurel  
Laurence Press Company, The, Linn Co.; P. O. Cedar Rapids  
Laurens Curlew Telephone Company, Curlew  
Lauritzen Construction Company, Waterloo  
Lautzky-Allen Shoe Company, Dubuque  
Laux & Lucke Company, Le Mars  
Lavinia Elevator Company, Lavinia; care E. E. Freetley, Rockwell City  
Lavinia Grain Company, Lavinia  
Law Brothers Company, Centerville; 204½ State St.  
Law Land Company, The, Mason City  
Lawler Creamery Association, Lawler  
Lawler Opera Hall Company, Lawler  
Lawson Co., The, Clarinda  
Lawther Company, William, Dubuque  
Lawton Telephone Company, Lawton  
Layman Land Company, Des Moines; care A. H. Lybyer, Oberlin, Ohio  
Leach & Thompson Company, Spencer  
Leachman-Claiborne Company, Des Moines  
Leader Grocery & Market Company, Boone



Leader Oil Company, Dubuque  
 League Lumber Company, Cascade  
 Leavitt Johnson and Miller Building Company, Waterloo  
 Leavitt and Johnson National Bank Building Company, The, Waterloo  
 Leavitt and Johnson Trust Company, The, Waterloo  
 Le Bron Jewelry Company, Frank, Keokuk  
 Le Claire-King Company, Davenport  
 Ledden Company, The, Dunlap  
 Lederer Strauss and Company (Incorporated), Des Moines  
 Ledyard Co-operative Creamery Company, The, Ledyard  
 Lee Broom and Duster Company, Davenport; P. O. Lincoln, Neb.  
 Lee Brothers Company, Waukon  
 Lee County Loan and Building Association, Keokuk; 12 N. 5th St.  
 Lee-Fisher Company, The, Maquoketa  
 Lee Live Stock Commission Company, Incorporated, Sioux City  
 Lefebure Ledger Company, The, Cedar Rapids; expires Nov. 1, 1917  
 Leffert Company, Emil H., Council Bluffs; 503 Broadway  
 Lehigh Coal & Land Company, Lehigh; P. O. 1006 Pabst Bldg., Milwaukee, Wis.  
 Lehigh Coal & Mining Company, Lehigh  
 Lehigh Telephone Company, Lehigh  
 Lehman Company, W. H., Des Moines; 806 W. Locust St.  
 Leibsohn Company, The Philip, Grundy Center  
 Leighton Supply Company, Ft. Dodge  
 Leik's Eagle Point Drug Store, Incorporated, Dubuque  
 Leland Cooperative Creamery Company, Leland  
 Leland Farmers Elevator Company, The, Leland  
 Leland Mutual Telephone Company, Leland  
 Le Mars Gas Company, Le Mars; expires April 7, 1918  
 Le Mars General Hospital Association, Le Mars  
 Le Mars Grain Company, Le Mars  
 Le Mars Natural Ice Company, Le Mars  
 Le Mars Printing Co., Mason City  
 Le Mars Realty Company, Le Mars  
 Le Mars Water & Light Co., Le Mars  
 Lena-Gowrie Mutual Telephone Co., Gowrie  
 Lennox Machine Co., Marshalltown  
 Lennox Throatless Shear Company, Marshalltown  
 Lenox and Clearfield Telephone Company, Lenox  
 Lenox Electric Company, Lenox  
 Lenox Furnace Company, The, Marshalltown  
 Lenox Hotel Company, The, Lenox  
 Lenox Mutual Fire & Lightning Insurance Assn., Norway  
 Leo & Company, D. C., Des Moines  
 Leon Electric Company, Leon  
 Leonard Hi-Oven Range Company, Cedar Rapids  
 Leon, Mt. Ayr and Southwestern Railroad Co., Burlington  
 Leopold Desk Company, Burlington  
 Le Roy Telephone Company, The, Blairstown  
 Leslie Company, James, Clinton  
 Leslie Telephone Company, Leslie; P. O. Osceola  
 Lessing Advertising Company, Des Moines; 213 Central Life Bldg.  
 Lester Opera House Association, The, Lester  
 Levi & Co., James, Dubuque  
 Levin Dry Goods Company, Marshalltown  
 Levitt Investment Company, Sioux City; 208 Bolton Blk.  
 Lewis Brothers Company, Oskaloosa  
 Lewis Drug Company, The, Lewis  
 Lewis Electric Light and Power Company, Lewis  
 Lewis Milling Company, Lewis  
 Lewis Mutual Telephone Association, The, Lewis



Lewis and Proctor Company, Grinnell  
Lewis-Reinhold Co., Manning  
Liberty & Calumet Rural Telephone Co., The, Paullina  
Liberty Central Telephone Company, Cleghorn; (Reed School House)  
Liberty Lumber Co., The, Kinross  
Liberty Oil Company, Des Moines  
Liberty Township Telephone Company, The, Paullina  
Libertyville Telephone Company, Libertyville; Lock Box No. 5  
Lichty Metal Products Company, Waterloo  
Lidderdale Improvement Company, Lidderdale  
Light Draft Harrow Company, Marshalltown  
Light and Power Company, St. Ansgar  
Likly Luggage Company, Des Moines  
Lima Cooperative Commission Company, Lima  
Limbach's Incorporated, Red Oak  
Limbert Bros. Company, Independence  
Limited Investment Company, Ft. Dodge; 17 S. 8th St.  
Lincoln Chemical Company, Phoebe, Decorah  
Lincoln Clothing Company, Des Moines  
Lincoln Co-operative Creamery Company, The, Rake  
Lincoln County Land Company, Davenport; 50 Whitaker Blk.  
Lincoln Hotel Company, Cedar Rapids  
Lincoln Mutual Insurance Association, Iowa City  
Lincoln Mutual Telephone Association, Radcliffe  
Lincoln Mutual Telephone Company, Adair Co.; P. O. Greenfield  
Lincoln Oil Tractor Threshing Machine Company, Jefferson Twp.; P. O. Granger  
Lincoln Place Company, Des Moines; 605 C. N. B. Bldg.  
Lincoln Place Transportation Company, Des Moines  
Lincoln Realty Company, Keokuk  
Lincoln Telephone Company, Lone Tree  
Lincoln Telephone Company, The, Ridgway  
Lincoln Thresher Company, Eldridge, R. No. 2  
Linden Heights Company, Des Moines  
Linden Heights Bus Company, Des Moines  
Lindsay Manufacturing Company, Ottumwa  
Lindsay and Phelps Company, Davenport; 501 Lane Bldg.  
Linn County Abstract Company, Marion  
Linn County Building and Loan Association, Marion  
Linn County Fruit Grower's and Gardener's Association, Cedar Rapids  
Linn County Lumber and Coal Co., Cedar Rapids  
Linn Grove Farmer's Elevator and Supply Co., Linn Grove  
Linn Grove Mining Company, The, Linn Grove  
Linn Investment Company, Cedar Rapids  
Linograph Securities Company, Davenport  
Linwood Iowa Land & Cattle Company, Iowa City  
Linwood Quarries Company, Davenport; 706 Putnam Bldg.  
Lisbon Telephone Company, Lisbon  
Lischer Printing Company, H., Davenport  
Lischer Realty Company, Davenport  
Lisle Manufacturing Company, Clarinda  
List & Gifford Construction Company, Davenport; P. O. Kansas City, Mo.  
Litchfield Manufacturing Company, Waterloo  
Litt Cutlery Company, Spencer  
Littig Construction Company, The, Davenport  
Little Cedar Grain and Coal Company, Little Cedar  
Little and Gill Hardware Company, Prairie City  
Little Rock Electric Light Co., The, Little Rock  
Littleport Farmers Co-operative Creamery Co., Littleport  
Livingood Motor Truck Company, Osceola  
Lockridge Light and Power Company, Lockridge



Locomotive Improvement Company, The, Clinton  
 Lodwick Brothers Coal Company, Mystic  
 Loeb's Sons, Max, Albia  
 Loetscher & Burch Mfg. Co., Des Moines  
 Loetscher Ryan Mfg. Co., Dubuque  
 Lofquist Realty Company, The, Des Moines; 405 Locust St.  
 Logan Lumber Company, Logan  
 Logan Milling Company, Scott, Sheldon  
 Logan Park Cemetery, Sioux City  
 Logan Township Telephone Company, Logan Twp., Lyon Co.; P. O. Larch-wood  
 Lohrville Drug Company, Lohrville  
 Lone Rock Co-operative Creamery Company, Lone Rock  
 Lone Rock Exchange Company, Lone Rock  
 Lone Rock Telephone Company, Lime Creek Twp., Cerro Gordo Co.; P. O. Mason City  
 Lone Rock Telephone Company, Lone Rock  
 Lone Tree Live-Stock Sale Pavilion Company, Lone Tree  
 Lone Tree Telephone Company, Lone Tree  
 Long Branch Mutual Telephone Co., Coin  
 Long Grove Mutual Telephone Co., Long Grove  
 Long & Hansen Co., Sioux City  
 Lore Farmers Mutual Fire Insurance Association of Dubuque County, Iowa, Lore, R. No. 3; P. O. Dubuque  
 Lorenz & Co., Incorporated, Clarinda  
 Lorenz Estate, Incorporated, The Mary, Des Moines  
 Lorenzen-Western China Company, Davenport  
 Lorimor House Hotel Company, Dubuque  
 Lorimor Light and Power Company, Lorimor  
 Lossing Mutual Telephone Company, Lossing; P. O. Sloan  
 Lost Island Creamery Company; Palo Alto Co.; P. O. Graettinger  
 Lost Nation and Keystone Telephone Company, Lost Nation  
 Lost Nation Telephone Co., Lost Nation  
 Lotts Creek Co-operative Creamery Company, Lotts Creek; P. O. Lone Rock  
 Louden Machinery Company, The, Fairfield  
 Louden Machinery Company, Fairfield  
 Lougee, Inc., E. H., Council Bluffs  
 Louisa County Power Company, Columbus Jet.  
 Loveland Stock Farm Co., Mt. Pleasant  
 Lovell-Scholfield Lumber Co., Mason City; P. O. Eldora  
 Lovett and Davis Produce Company, The, Manchester  
 Low Moor Farmer's Mutual Telephone Company, Low Moor  
 Lowden Farmers Mutual Co-operative Creamery Company, Lowden  
 Lowe & Company, Muscatine  
 Lowe Barber Supply Company, William M., Des Moines  
 Lower Muscatine Road Telephone Company, Johnson Co.; P. O. Iowa City  
 Lowitz Company, Nathan S., Keokuk  
 Luana Farmers Co-operative Creamery Co., Luana  
 Luana Farmers Co-operative Society, Luana  
 Luana and Monona Farmers Telephone Company of Clayton County, Iowa, The, Monona  
 Luana Town Hall Association, Luana  
 Lucas County Mutual Telephone Company, Chariton  
 Lucas Grove Road Telephone Company, Muscatine  
 Ludlow Co-operative Creamery Company, Ludlow; P. O. Waukon, R. No. 1  
 Ludlow Telephone Company, Waukon  
 Ludwig Bondy, Incorporated, Davenport  
 Ludy & Taylor Company, Cedar Rapids  
 Luetje Company, Ben F., Davenport  
 Lulu Manufacturing Company, The, Waterloo; P. O. R. 1410, 208 S. La Salle St., Chicago, Ill.



Lumbard Company, M. A., Des Moines  
Lumo Sales Co, Sioux City  
Lumber & Grain Company, St. Ansgar  
Luthe Hardware Company, Des Moines; Box 936  
Lutheran Hospital Association of Hampton, Iowa, The, Hampton  
Lutheran Mutual Aid Society, Waverly  
Lutheran Publishing House, Decorah  
Luzerne Mercantile Company, The, Luzerne  
Lying-in Society of Iowa, The, Iowa City  
Lyman Brothers Company, Cedar Rapids  
Lyon Cement and Fuel Co., Des Moines; S. E. 5th & Market Sts.  
Lyon County Institute and Short Course Association, The, Inwood  
Lyons Commercial Club, Lyons  
Lyons and Fulton Bridge Company, Lyons City  
Lyons Investment Company, Clinton; P. O. Lyons  
Lyons Manufacturing Company, Clinton  
Lytle Block Company, Sioux City  
Lytle Company, The, Sioux City  
Lytle Construction Company, The, Sioux City  
Lytle Construction Co., C. F., Sioux City  
Lytle Investment Company, Sioux City  
Lytton Electric Company, The, Lytton  
Lytton Farmers' Elevator Company, Lytton  
Lytton Telephone Company, Lytton  
  
M. B. S. Manufacturing Company, Clinton  
M. & M. Star Bottling Company, Oskaloosa; 524 W. High Ave.  
M. W. A. Association of Charlotte, Iowa, Charlotte  
M. W. A. Hall Company, Kamrar  
Mac and Mac Cream Company, Council Bluffs  
Macalister Canning & Company, Council Bluffs  
Macedonia Implement Company, The, Macedonia  
Macedonia Opera House Company, Macedonia  
Macedonia Telephone Company, The, Macedonia  
Machine Tool and Supply Company, Davenport  
Mackie Motors Company, Des Moines  
Macksburg & Lorimor Mutual Telephone Company, Kasson; P. O. Lorimor  
Macomber & Company, J. Locke, Des Moines  
Madison County Mutual Telephone Company, Macksburg  
Madison Township Mutual Telephone Company, Hayfield  
Madison Township Telephone Company, The, Ridgeway  
Madrid Chemical Company, Madrid  
Madrid Electric Light & Power Company, Madrid  
Maehr Company, The, Davenport  
Magic Chemical Company, Davenport; 825 W. 14th St.  
Magic Theatre Company, Ft. Dodge  
Magill Elevator Company; Magill; P. O. Shelby  
Magnolia Creamery Company, The, Magnolia  
Magnus Brewing Company, The, Cedar Rapids; expires April 14, 1918  
Magnus Model Laundry, The, Muscatine  
Mahon-Ramsell Company, Iowa City  
Mahon Company, Samuel, Ottumwa  
Mahon-Stoltz Company, Ottumwa  
Mailliw Investment Company, The, Sioux City; care Wm. Jepson  
Main Express Company, Dubuque  
Maine & Sons Company, James, Des Moines; 119 8th St.  
Mains Oil Burner Company, Council Bluffs  
Majestic Company, Des Moines; care Oscar Strauss, 507 Crocker Bldg.  
Majestic Theatre Company, Cedar Rapids  
Majestic Theater Company, The, Centerville  
Malcom Garage Company, Malcom  
Malcom Gas Company, Malcom



Mallard Butter & Cheese Association, Mallard  
 Mallard Lumber Company, Mallard  
 Mallard Mutual Telephone Company, The, Mallard  
 Malloy Construction and Realty Company, Davenport; 223 Perry St.  
 Malvern Light and Power Co., The, Malvern  
 Malvern Milling Company, Malvern  
 Mammoth Vein Coal Company, Des Moines  
 Manchester Cement Products Company, Manchester  
 Manchester Cooperative Creamery Co., Manchester  
 Manchester Electric Company, Manchester  
 Manchester and Oneida Railway Company, Manchester  
 Mandel Auto Repair Company, Sioux City  
 Mandelbaum & Sons, Incorporated, J., Des Moines  
 Manhattan Hotel and Amusement Company, Des Moines  
 Manhattan Hotel and Land Company, Des Moines  
 Manhattan Oil Company of Iowa, Des Moines; S. 9th & Murphy Sts.  
 Manhattan Realty Company, Sioux City  
 Manilla Telephone Company, Incorporated, Manilla  
 Manley Brothers Company, Mason City  
 Manly Co-Operative Commission Company, Manly  
 Manly Grain Company, Manly  
 Manly Lumber Company, Manly  
 Manly Telephone Company, Manly  
 Mann Company, Ben E., Des Moines  
 Mann Land Company, L. M., Des Moines  
 Mann Corporation, The, S. S., Gladbrook  
 Manning Creamery Company, Manning  
 Manning Electric Light Company, Manning  
 Manning Liederkrantz, Manning  
 Manning Sale Pavilion Association, Manning  
 Manning Telephone Company, Manning  
 Mansfield Leather Company, Thomas A., Des Moines  
 Manson Lumber Company, The, Manson  
 Manufacturers' Engineering Company, Des Moines  
 Manufacturing Building Company, Fairfield  
 Maple Block Coal Company, Des Moines  
 Maple Grove Coal Company, Des Moines  
 Maple Leaf Creamery Company, Elma  
 Maple Leaf Peach Company, Des Moines; 604 Walnut St.  
 Maple Lumber Company, Independence; care Allen Cocroft, Weyerhaeuser, Wis.  
 Maple Valley Chautauqua Association, The, Ida Grove  
 Maple Valley Lumber Company, Danbury  
 Mapleton Gas Company, Mapleton  
 Maquoketa Light and Heat Co., Maquoketa; Pleasant St.  
 Maquoketa River Power Development Company, Maquoketa  
 Marathon Co-Operative Company, The, Marathon  
 Marathon Improvement Company, Marathon  
 Marble Rock Improvement Association, Marble Rock  
 Marble Rock Opera House Co., Marble Rock  
 Marcus Co-operative Company, Marcus  
 Marcy Mutual Telephone Company, Ogden  
 Marengo Farmers Mutual Co-operative Creamery Association, Marengo  
 Marengo Gas Company, Marengo  
 Marengo Masonic Temple Association, Marengo  
 Marengo Republican, The, Marengo  
 Marengo Supply Company, Marengo  
 Marengo Telephone Company, Marengo  
 Mariner and Tupy, Incorporated, Sioux City  
 Marion Block Coal Company, Oskaloosa  
 Marion County Electric Company, Knoxville



Marion County Farmers Mutual Telephone Co., Dallas  
Marion Iowa Inter-State Fair Association, Marion  
Marion Land Company, Marion  
Marion Masonic Temple Association, Marion  
Marion Mutual Insurance Assn., Marion; 1580 8th Ave.  
Marion Telephone Company, The, Gunder; P. O. Elgin  
Marion Water Company, Marion  
Markert-Buck Laundry Co., Cedar Rapids  
Market Building Company, The, Cedar Rapids  
Morton L. Marks Company, Davenport  
Marks Hat Company, Des Moines  
Marks Manufacturing Company, Des Moines  
Markussen's Incorporated, Des Moines  
Marne and Elkhorn Telephone Company, Elkhorn  
Marrener-May Company, Charles City  
Marriott Wolf & Briceland Co., Long Grove  
Marsh Farmers Elevator Company, Marsh  
Marsh-Place Company, The, Waterloo  
Marshall Auto Company, Marshalltown; 122 E. Main St.  
Marshall Canning Company, Marshalltown  
Marshall County Abstract & Loan Co., Marshalltown  
Marshall County Farmer's Mutual Fire Insurance Association, Marshalltown  
Marshall Ice Company, Marshalltown  
Marshall Investment Company, Des Moines; 417 Locust St.  
Marshall Oil Company of Iowa, Marshalltown  
Marshall Printing Company, Marshalltown  
Marshall Telephone Company, The, Marshalltown  
Marshalltown Base Ball Association, Marshalltown  
Marshalltown Buggy Company, Marshalltown  
Marshalltown Building Co., Marshalltown  
Marshalltown Light Power & Railway Company, Marshalltown; P. O. Independence  
Marshalltown Mitre Box Company, Marshalltown  
Marshalltown Savings and Loan Association, Marshalltown  
Marshalltown Seed Company, Marshalltown  
Marshalltown Trowel Company, The, Marshalltown  
Marso & Rodenborn Manufacturing Company, Ft. Dodge; 1218 S. 2nd St.  
Martens & Ketels Milling Company, Sioux City  
Martens Mercantile Company, Manning  
Martensen Dry Goods Company, L. T., Maquoketa  
Martin Company, The, Sac City  
Martin Company, T. S., Sioux City  
Martin Brothers Cigar Company, Ft. Dodge  
Martin Brothers Company, George  
Martin Brothers Company, Waterloo  
Martin Block Coal Company, The, Numa  
Martin Cigar Company, Davenport; 102 W. 2nd St.  
Martin Clothing Company, The, Centerville  
Martin Clothing Company, The, Mystic  
Martin-Culbertson Company, Des Moines  
Martin Dry Goods Company, Cedar Rapids  
Martin's Fire Works Company, Ft. Dodge  
Martin Hotel Company, The, Sioux City  
Martin & Company, Manning, Des Moines; 717 Fleming Bldg.  
Martin Real Estate Company, Sioux City; 508 Fourth St.  
Martinek Hardware Company, J. M., Cedar Rapids  
Marvel Manufacturing Company, Osceola  
Maryland Dairy Lunch, Council Bluffs  
Mason City Belt Line Railroad Company, Mason City  
Mason City Book and Stationery Company, Mason City



- Mason City Bottling Company, Mason City  
 Mason City Brick and Tile Co., Mason City  
 Mason City Candy Co., Mason City  
 Mason City Chamber of Commerce, Mason City  
 Mason City Clay Products Company, Mason City  
 Mason City Clay Works, Mason City  
 Mason City Drain Tile Company, Mason City  
 Mason City and Ft. Dodge Railroad Company, Ft. Dodge; P. O. Grand Central Station, Chicago, Ill.  
 Mason City Furniture and Mattress Company, Mason City  
 Mason City Hardware Company, Mason City  
 Mason City Investment Company, Mason City  
 Mason City Loan & Trust Company, Mason City  
 Mason City Lumber Company, Mason City  
 Mason City Millwork Company, Mason City  
 Mason City Oil and Grease Company, Mason City  
 Mason City Realty Company, Mason City; Box 56  
 Mason City Sand and Gravel Company, The, Mason City  
 Mason City Sewer Pipe Company, Mason City  
 Mason City Street Sweeper Company, Mason City  
 Mason City Supply Co., Mason City; 506 S. Main St.  
 Mason City Town Lot & Improvement Company of Mason City, Iowa, Mason City  
 Mason City Transfer & Storage Company, Mason City  
 Mason Novelty Company, Waterloo  
 Masons Garage Company, Davenport  
 Masonic Association of Armstrong, The, Armstrong  
 Masonic Building Association, New Hampton  
 Masonic Building Company, Mason City  
 Masonic Temple Association of Burlington, Ia., Burlington  
 Masonic Temple Association of Carroll, Iowa, Carroll  
 Masonic Temple Association of Coon Rapids, Iowa, The, Coon Rapids  
 Masonic Temple Association, Council Bluffs  
 Masonic Temple Association of Davenport, Iowa, Davenport  
 Masonic Temple Association of Des Moines, Des Moines  
 Masonic Temple Association, Dunlap  
 Masonic Temple Assn. of Harlan, Iowa, Harlan  
 Masonic Temple Association of Ida Grove, Ida Grove  
 Masonic Temple Association of Independence, Iowa, The, Independence  
 Masonic Temple Association, Marshalltown, Iowa, Marshalltown  
 Masonic Temple Association of Walnut, Iowa, Walnut  
 Masonic Temple Association of Waterloo, Iowa, Waterloo  
 Masonic Temple Company, Battle Creek  
 Masonic Temple Company, The, Nevada  
 Masonic and Town Hall Company, The, Earlville  
 Masonville Co-operative Creamery Company, Masonville  
 Massena Independent Telephone Company, Massena  
 Massey Piano Company, Incorporated, Des Moines  
 Massillon Co-operative Creamery Association, Massillon  
 Mast-Siemon Company, Primghar  
 Masters-Ewoldt Lumber Company, Davenport  
 Mathis-Mets Company, Dubuque; 270 Main St.  
 Matson Co., Cedar Rapids  
 Matthews Carriage & Auto Company, Incorporated, Des Moines; 212 E. 3rd St.  
 Maurer Company, The F. X., Spencer  
 Maurice Mutual Telephone Company, Maurice  
 Maxwell Park Association, Ames  
 May Drug Company, Charles City  
 May-Parker Drug Company, Independence  
 Maynard Co-Operative Commission Co., Maynard  
 Mayo Title Company, Des Moines; P. O. Lake Charles, La.



Maytag Company, The, Newton  
Mazon Service Corporation, Waterloo  
McAtee Grocery Co., S. T., Council Bluffs  
McBride & Will Drug Company, Marshalltown  
McCallsburg Farmer's Creamery Company, McCallsburg  
McCarthy Company, M. H., Dubuque  
McCarthy Improvement Company, Davenport; 214 W. 4th St.  
McCausland Rural Telephone Company, McCausland  
McClellan Heights Building Company, Davenport  
McClellan Park Company, The, Davenport  
McClelland Company, T. W., Davenport  
McClelland Improvement Association, The, McClelland  
McClure Ryther Coal Company, Ft. Dodge  
McCohn Dry Goods Company, Muscatine  
McConnell Company, S. R. & I. C., Burlington  
McCracken-Griffey, Incorporated, Maloy  
McCullough Realty Company, Davenport; 21 McCullough Bldg.  
McCune Shoe Company, The, Boone  
McCutchen & Verran Company, Des Moines; 201 W. 5th St.  
McCutcheon Land Company, Keokuk  
McDermott Company, The, John E., Des Moines  
McDonald Mfg. Co., A. Y., Dubuque  
McDonald-Perry Grocery Company, Oskaloosa  
McDonnell Boiler and Iron Works, Des Moines; 101 E. Court Ave.  
McElhinney Company, Washington  
McElhinney Investment Company, Waterloo  
McFadden Building Company, Dubuque  
McFadden Coffee and Spice Co., Dubuque  
McFarlane Company, The, West Chester  
McGrath Bros. Drug Company, Keokuk; 500 Main St.  
McGraw Company, The, Sioux City  
McGregor Building and Loan Association, McGregor  
McGuire Insurance Agency Corporation, Burlington  
McGuire Lumber Company, Buffalo Center  
McHose Sand and Tile Company, Boone  
McIntyre Company, The, Hope, Sioux City  
McKay Company, Incorporated, The F. P., Des Moines; 411 Locust St.  
McKee Brothers Company, Muscatine  
McKenney-Seabury Company, Pisgah  
McLaughlin Cigar Co., Guthrie Center  
McManus Company, O. J., Council Bluffs  
McManus Quarries Company, Keokuk  
McNamara Company, C. B., Dubuque  
McNamara Company, J. M., Des Moines  
McNamara-Kenworthy Company, Des Moines; 507 Locust St.  
McNeill Bros., Oskaloosa  
McQuaid Market House Company, Des Moines  
McQuatters-Dwelle Co., Northwood  
McQuilkin Company, A. D., Ft. Dodge.  
Meadow Short Line Telephone Company, Remsen  
Meadow Township Telephone Company, Remsen  
Mechanicsville Telephone Company, Mechanicsville  
Medium Lake Improvement Company, The, Emmetsburg  
Meek and Robertson Company, Indianola  
Meeker Laundry Co., Marshalltown  
Meissner Manufacturing Company, The, Albia  
Melburne Lumber Company, Melburne  
Menlo Creamery Company, Menlo  
Mennig-Slater Company, Des Moines  
Mens Fashion Shop Company, Des Moines  
Mercantile Ware House Company, Waterloo



Mercer Transfer and Storage Company, Burlington  
 Merchants Investment Company, Des Moines  
 Merchants Laundry Company, Des Moines  
 Merchants Mechanics and Farmers Telephone Company, Marshalltown  
 Merchants Opera House Company, Hawkeye  
 Merchants Peach Growing Company, Des Moines  
 Merchants Realty Company, Des Moines  
 Merchants Transfer and Storage Company, Davenport  
 Merchants Transfer and Storage Company, Des Moines  
 Mercy Hospital, Des Moines  
 Merrill Company, J. H., Ottumwa  
 Merritt Milling Company, Dunlap  
 Merry Optical Company of Iowa, Des Moines  
 Merryfield-Fish Company, Muscatine  
 Merten Construction Company, Sioux City  
 Messer Farms Company, The, Waterloo  
 Messenger Printing Company, Ft. Dodge  
 Messing & Co., Incorporated, J. C., Onawa  
 Metal Products Company, Mason City  
 Metcalf & Bonham, Atlantic  
 Metcalf Company, Council Bluffs  
 Metcalf Land Company, John, Paullina  
 Metropolitan Supply Co., Anamosa  
 Metz Bakery Company, Sioux City  
 Metz-Manufacturing Company, Dubuque  
 Metzger Baking Company, A., Council Bluffs  
 Meuser Lumber Company, Dubuque  
 Mexican Land Lumber & Fuel Company, The, Des Moines; 600 C. C. Bank Bldg.; P. O. 112 W. Adams St., Chicago, Ill  
 Meyer Bros. Saddlery Company, Sioux City  
 Meyer Cowell Auto Company, Independence  
 Michaelson & Company, Sergeant Bluff  
 Michelwait and Young Company, Macedonia  
 Mick Light Company, Bussey  
 Mickle Fur Coat & Robe Company, H. B., Mason City  
 Mid-Continent Oil and Gas Company, Cedar Rapids  
 Middlebranch Mutual Telephone Co., Norwalk  
 Middlebranch Telephone Company, Norwalk  
 Middle Spring Land & Development Company, Red Oak; care C. W. West, Sec., Griswold  
 Middleton Auto Company, The, Eagle Grove  
 Middletown Elevator Company, Middletown  
 Middleton Piano Company, Eagle Grove  
 Midland Chemical Company, Dubuque  
 Midland Development Company, Mason City  
 Midland Electric Company, Mason City  
 Midland Farm & Land Company, Des Moines; 903 Fleming Bldg.  
 Midland Fixture Company, Davenport  
 Midland Investment Company, Sioux City; care Wm. Jepson; expires Dec. 1, 1917  
 Midland Lyceum Bureau, Des Moines; 903 Fleming Bldg.  
 Midland Metal Manufacturing Company, Ottumwa  
 Midland Orchard Company, Des Moines; 903 Fleming Bldg.  
 Midland Realty Company, Cedar Rapids  
 Midland Realty Company, The, Des Moines; care A. B. Harpel, 1013 21st St.  
 Midland Realty Company, Sioux City; expires Dec. 20, 1917  
 Midland Supply Company, Davenport; 321 E. 4th St.  
 Midland Telephone Company, The, Milford; P. O. Mason City  
 Mid-West Land Company, Cedar Rapids  
 Mid-West Photo Play Corporation, Des Moines  
 Midwestern Mutual Indemnity Company, Des Moines  
 Miles and Bryant Telephone Company of Jackson County, Iowa, Miles



Milford Building and Stock Company, The, Milford  
Milford Farmers Butter & Cheese Association, Milford  
Mill Creek Farmers' Mutual Telephone Company, Union Twp., O'Brien Co.;  
P. O. Paullina  
Mill Mercantile Company, C. B., Rathbun  
Mill Threshing Company, The, Mt. Auburn  
Milldale Farm & Live Stock Improvement Company (Limited) of Council  
Bluffs, Ia., Council Bluffs; 211 Shugart Blk.  
Miller Building Co., Davenport; care Halligan Coffee Co.  
Miller Grocery Co., Des Moines  
Miller & Gruenau, Incorporated, Davenport  
Miller Hotel Company, Davenport; Hotel Kimball  
Miller-Lampert Co., Iowa Falls  
Miller Reimbold & McDevitt Company, Keokuk  
Miller Sand Company, Sioux City  
Miller Telephone Company, The, Green Island  
Miller and Thompson's Land and Loan Company, Rock Rapids  
Miller Wagon Company, The, Calmar  
Millersburg and Parnell Mutual Telephone Co., Millersburg; P. O. Wil-  
liamsburg, R. No. 3  
Milligan Company, C. J., Sioux City  
Mills County Abstract Company, The, Glenwood  
Mills County Telephone Company, Malvern  
Mills Land and Loan Company, Sioux Rapids  
Mills Seed Company, Washington  
Millville Creamery Company, Millville; P. O. Turkey River, R. F. D.  
Millville Farmers Cooperative Commission Co., Millville; P. O. Turkey  
River, R. No. 1  
Millville Farmers Telephone Company, The, Millville; care Jno. A. Smith,  
Osterdock  
Milo and Sandyville Telephone Co., Sandyville; care J. R. Chase, Milo  
Milo Telephone Company, Milo  
Milton Cash Shoe Store, Milton  
Milton Lumber Company, The, Milton  
Milton Mercantile Company, Muscatine; 1001 Hershey Ave.  
Milton Telephone Co. of Milton, Iowa, Milton  
Milwaukee Land Company, Dubuque; P. O. 1104 Majestic Blk., Milwaukee,  
Wis.  
Minburn Mutual Telephone Company, Minburn  
Miner Manufacturing and Equipment Company, Creston; 302 S. Maple St.  
Mineral City Park Association, Ft. Dodge  
Mineral Point Farmers Telephone Company, Balltown; P. O. Waupeton,  
R. F. D.  
Mineral Springs Bottling Works, Council Bluffs  
Mineral Springs Hospital and Sanatorium Association, Marengo  
Mingo Farmers Mutual Telephone Company, The, Mingo  
Mingo Mercantile Company, Mingo  
Minneapolis and St. Louis Railroad Company, The, Des Moines and Minne-  
apolis; care C. W. Huntington, Metropolitan Life Bldg.  
Minneapolis & St. Louis Railroad Company, Des Moines  
Minnesota Hardwood Land & Development Company, Cedar Rapids  
Mississippi Box Company, The, Muscatine  
Mississippi Electric Company, Clinton  
Mississippi Farms Company, Des Moines  
Mississippi Pearl Button Company, Burlington  
Mississippi River Lumber Company, Clinton; P. O. Minneapolis, Minn.  
Mississippi Sand and Gravel Company, Burlington  
Mississippi Valley Electric Company, Iowa City  
Mississippi Valley Fruit Growers Association, The, Clinton  
Mississippi Valley Manufacturing Company, Ft. Madison  
Missouri Grain Company, Des Moines



- Missouri Valley and Blair Rwy & Bridge Co., Cedar Rapids; P. O. 226 W. Jackson Blvd., Chicago, Ill.
- Missouri Valley Ice and Cold Storage Co., Missouri Valley
- Missouri Valley Real Estate and Improvement Company, Missouri Valley
- Mitchell Company, W. F., Des Moines; 116 W. 8th St.
- Mitchell Clothing Company, Mason City
- Mitchell County Abstract Co., The, Osage
- Mitchell Implement Company, Ft. Dodge
- Mitchell Supply Company, Knoxville
- Model Auto Company of Clinton, Iowa, Clinton; 315 S. 2nd St.
- Model Cleaning Company, Burlington
- Model Clothing Co., Cedar Rapids; 207 2nd Ave.
- Model Laundry Cleaning and Dyeing Company, Waterloo
- Modern Broom Machinery Company, Davenport
- Modern Brotherhood of America, Mason City
- Modern Construction Company, Grand Junction
- Modern Electric Company, Burlington
- Modern Woodmen Commercial Club of Bryant Camp No. 4318, Bryant
- Moehn Company, The, Burlington
- Moeller Grocery Company, Emil, Davenport
- Moeller & Co., H. H., Everly
- Moeszinger-Marquis Hardware Co., Clinton
- Moffatt Company, The, Des Moines
- Monarch Coal Company, Albia
- Monarch Coal Company, Des Moines
- Monarch Manufacturing Corporation, Boone
- Monarch Printing Company, The, Council Bluffs
- Monarch Sanitary Stock Trough Company, Webster City
- Monarch Telephone Manufacturing Company, Ft. Dodge
- Mondamin Mercantile Company, Mondamin; P. O. care Annis & Rohling, 39 Pearl St., Council Bluffs
- Moneta Community Hall Association, The, Moneta
- Monette Mutual Telephone Company, The, Lorimer; P. O. Monette
- Monona County Abstract Company, Onawa
- Monona County Auto Co., The, Onawa
- Monona Farmers' Co-operative Commission Co., Monona
- Monona Light and Power Company, Monona
- Monroe County Farms Company, Davenport
- Monroe Telephone Company, Monroe
- Montana Land and Investment Company, Anamosa
- Montieth & Menlo Farmers Mutual Telephone Company, Guthrie Co., Montieth; P. O. Guthrie Center
- Montezuma Electric Light, Power & Heating Company, Montezuma; care G. M. Mattis, Champaign, Ill.
- Monti Promotion Company, Monti
- Monticello Canning Company, Monticello
- Monticello Electric Company, Monticello
- Moone & Company, J. S., Albia
- Moon Printing & Engraving Company, D. E., Des Moines
- Moonshine Company, The, Ottumwa
- Moore Company, M. A., Le Mars
- Moore Clothing Co., The, Sioux City
- Moore Hospital, Eleanor, Boone
- Moore Manufacturing Company, The, Sheldon
- Moore Manufacturing Company, Waterloo
- Moore & Moore (Incorporated), Waterloo
- Moore-Shenkberg Grocer Company, Sioux City
- Moore-Sieg Construction Co., Waterloo
- Moore-Toller Drug Company, Sioux City
- Moorland Mutual Telephone Company, Moorland
- Moose Building Company, Waterloo
- Morey Clay Products Company, Ottumwa



Morgan-Lofquist Furniture and Carpet Company, Keokuk  
Morgan Township Farmers Mutual Telephone Co., Dows  
Moriarity-Pullin Building and Lumber Company, Ft. Dodge  
Moritz Clothing Co., Davenport  
Morningside Nurseries, Sioux City  
Morris Plan Company of Cedar Rapids, Cedar Rapids  
Morrison Brothers, Dubuque  
Morrison-Ricker Mfg. Co., Grinnell  
Morrow Company, E. R., New London  
Morrow Co., H. A., Davenport  
Morse & Lampert Co., Cedar Rapids  
Morse Lumber & Grain Co., Morse  
Morse & Solon Telephone Co., Solon  
Mortgage Investment Company, Des Moines; C. C. Bank Bldg.  
Mortgage Securities Company, Sioux City  
Moscow-Wilton Rural Telephone Company, Wilton Jct.  
Mosher Mutual Telephone Company, Harrison Twp., Adair Co., Dexter;  
P. O. Stuart  
Motor Accessories Manufacturing Company, Marshalltown  
Motor Express Company, Davenport  
Motor Inn, The, Emmetsburg  
Motor Inn Garage Company, The, Emmetsburg  
Motor Mart Company, The, Sioux City  
Motor Speedway Company, Sioux City  
Motor Telephone Company, The, Elkader  
Motor Telephone Co., Milo  
Moulton Fee and Company, Spencer  
Mound Farm Land Company, Cedar Rapids  
Mound Farm Real Estate Company, The, Cedar Rapids  
Mount Arbor Nurseries, Shenandoah  
Mount Ayr-Caledonia Farmers Mutual Telephone Company, Mount Ayr  
Mt. Ayr Creamery, Mt. Ayr  
Mount Ayr Light and Power Company, The, Mt. Ayr  
Mount Ayr Lumber Company, Mt. Ayr  
Mt. Ayr Mutual Telephone Co., The, Mt. Ayr  
Mt. Carmel Mutual Protective Association, Mt. Carmel; P. O. Carroll  
Mount Pleasant Brick and Tile Manufacturing Company, The, Mt. Pleasant  
Mt. Pleasant Canning Co., Mt. Pleasant  
Mt. Pleasant Crushed Stone Company, Mt. Pleasant  
Mt. Pleasant Gas Light Company, The, Mt. Pleasant  
Mt. Pleasant Stone Co., Mt. Pleasant  
Mount Pleasant Telephone Company, The, Mount Pleasant  
Mount Valley Manufacturing Company, The, Leland  
Mt. Vernon Mutual Telephone Company, The, Knoxville  
Mount Vernon Telephone Company, Clear Lake  
Moville Auto Mart, Moville  
Mueller-Bayless Lumber Co., Davenport  
Mueller Land & Timber Company, The Christian, Davenport  
Mueller Lumber Company, Davenport  
Muesser-Grant Lumber Company, Clinton  
Mulgrew Co., Thomas J., Dubuque  
Mulgrew Baking Company, M. J., Dubuque  
Mulgrew & Sons Company, Dubuque  
Mulholland Company, The, Malvern  
Mull Company, Leo. B., Cedar Rapids  
Muller Manufacturing Company, The, Osage  
Mullin Company, E. C., Parnell  
Mullin Company, George A., Cedar Rapids  
Mulronee Manufacturing Company, Fort Dodge  
Multi Novelty Company, Burlington; P. O. 232 Fisher Ave., Detroit, Mich.  
Munn Lumber Company, H. L., Ames  
Municipal Service Company, The, Sioux City



- Murphy Company, The Thos. D., Red Oak  
 Murphy Ore Roaster Company, W. F., Cedar Rapids  
 Murray Investment Company, John E., Cedar Rapids  
 Murray Iron Works Company, Burlington  
 Murry and Lacelle Telephone Company, Osceola; P. O. Murray  
 Muscatine Athletic Park Association, The, Muscatine  
 Muscatine Building and Loan Association, The, Muscatine  
 Muscatine Burlington & Southern Railroad Co., Muscatine  
 Muscatine Central Telephone Company, Muscatine, R. No. 4  
 Muscatine County Abstract Company, Muscatine  
 Muscatine Electrical Construction Company, Muscatine  
 Muscatine Fair Ground and Park Association, Muscatine  
 Muscatine French Cheese Company, Wilton Jct.  
 Muscatine Hotel Company, Muscatine  
 Muscatine Improvement & Mfg. Company, Muscatine  
 Muscatine Lighting Company, Muscatine  
 Muscatine and Louisa County Telephone Company, Lettsville; P. O. Letts;  
     care E. A. Thurston  
 Muscatine and Louisa County Telephone Co., Letts; care T. F. Byrne, Ardon  
 Muscatine Lumber & Coal Company, The, Muscatine  
 Muscatine Motor Car Company, Muscatine  
 Muscatine News Company, The, Muscatine  
 Muscatine Pearl Novelty Company, Muscatine; 218 W. 2nd St.  
 Muscatine Pressed Brick Company, The, Muscatine; 211 W. 7th St.  
 Muscatine Theatre Company, Muscatine; Grand Opera House Bldg.  
 Musser Company, P. M., Muscatine  
 Musser Investment Company, Peter, Muscatine  
 Musson Brothers Company, Atlantic  
 Mutual Building and Loan Association, Iowa Falls  
 Mutual Fire Insurance Association of German Farmers of Tama County,  
     Iowa, Traer  
 Mutual Fire Insurance Ass'n of German Householders of Scott County,  
     Iowa, Walcott  
 Mutual Fire Insurance Association of the Iowa Conference of the Evangeli-  
     cal Association, Cedar Falls; P. O. Ft. Dodge, 111 S. 13th St.  
 Mutual Fire Lighting Tornado & Windstorm Insurance Association of  
     German Farmers of Crawford and Ida Counties, Iowa, Schleswig; care  
     John F. Holst., Sec., Denison  
 Mutual Home Loan & Savings Assn., Grinnell  
 Mutual Horticultural Ins. Assn. of Ia., Des Moines; 600 S. & L. Bldg.  
 Mutual Insurance Association of Davenport, Ia., The, Davenport; 107  
     Security Bldg.  
 Mutual Investment Company, The, Cedar Rapids  
 Mutual Loan & Savings Association of Tama, Iowa, The, Tama  
 Mutual Protective Association of Polk County, Iowa, Rising Sun  
 Mutual Realty Company, Davenport  
 Mutual Telephone Co., of Mediapolis, Ia., The, Mediapolis  
 Mutual Telephone Company of Morning Sun, Iowa, The, Morning Sun  
 Mutual Telephone Company of Olds, Iowa, Olds  
 Mutual Telephone Company, Sioux Center  
 Mutual Telephone Company of Traer, Iowa, Traer  
 Mutual Telephone Exchange of Mystic, Mystic  
 My Valet, Waterloo  
 Myatt Lands Company, Cedar Rapids  
 Myers Circulation Co., The, Waterloo  
 Myers-Cox Company, Dubuque  
 Myers Lumber Company, The, Greenfield  
 Myrtle Street Amusement Park, Ottumwa  
 Mystic Commercial Association, Mystic  
 Mystic Toilers, Des Moines; 900 Observatory Bldg.



Nabstedt & Sons Company, M. E., Davenport  
Nagel Art Company, Incorporated, Davenport  
Nairn-Gillies Company, Burlington  
Napier Telephone Company, The, Napier; P. O. Luther  
Nash & Hough Furniture Company, Sioux City  
National Auto Specialty Manufacturing Company, Tama  
National Chemical Company, Burlington  
National Cigar Store, Inc., Waterloo  
National Collection and Indemnity Agency, Des Moines  
National Denatured Alcohol Co., Marshalltown; P. O. 2409 S. Washington St., Peoria, Ill.  
National Hotel Register Co., Dubuque; 465 Main St.  
National Investment Company, Des Moines; Wellington Hotel; expires April 30, 1918  
National Live Stock Commission Company, Sioux City; P. O. Union Stock Yards, Chicago, Ill.  
National Live Stock Insurance Company, Council Bluffs  
National Manufacturing Company, The, Manchester  
National Perfofelt Company, Knoxville  
National Printing Company, Des Moines  
National Products Company, Newton  
National Publishing Company, Sioux City  
National Realty Company, De Witt  
National Refining Company, Dubuque  
National Roofing & Paint Company, Des Moines  
National Securities Company of Cedar Rapids, Iowa, Cedar Rapids  
National Solicitor's Union, Clinton  
National Travelers Insurance Company, Des Moines  
National Union Coal Mining Company, Albia; P. O. Ward  
National Wood Works, Sioux City; 507 Water St.  
Natural Resource Development Co., Inc., Troy Mills  
Nauman Company, The, Waterloo  
Nebe Shoe Company, The, Atlantic  
Nebraska City Sidney & North Eastern Railway Company, The, Burlington  
Nebraska Electric Company, Cedar Rapids  
Neel-Pierce Mercantile Company, Gilmore City  
Nehls Investment Company, H. L., Cedar Rapids  
Neil Creamery Co., J. H., Tama  
Nelson Cloak Company, Ottumwa  
Nelson Company, G. W., Dows  
Nelson Gas Engine & Automobile Company, Harlan  
Nelson and Juel Company, Council Bluffs; P. O. Kimballton  
Nelson-Madden-Rae Company, Ottumwa  
Nemaha Co-operative Store, Nemaha  
Nemaha Farmers Elevator Company, Nemaha  
Neola Cement Block and Construction Co., Neola  
Neufeld Investment Co. of Davenport, Iowa, Davenport  
Nevinsville Telephone Company, The, Nevinsville  
New Albin Co-operative Company, New Albin  
New Albin Co-operative Creamery, The, New Albin  
New Albin Manufacturing Company, New Albin  
New Beltrami Cedar & Land Company, Missouri Valley  
New Council Bluffs Coal & Ice Co., The, Council Bluffs  
New England Steam Bakery, Sioux City  
New Foundry and Manufacturing Company, Sioux City  
New Hampton Farmers Creamery Association, New Hampton  
New Hampton Fire Department, New Hampton  
New Hampton Investment Company, The, New Hampton  
New Hampton Motor & Implement Co., New Hampton  
New Hampton Park Improvement Company, The, New Hampton  
New Hardin Township Hall Company, McClelland



New Hartford Farmers Mutual Co-operative Creamery Co., New Hartford  
 New Kimball Bath Company, Davenport  
 New-Lite Manufacturing Co., The, Newton; P. O. Boone  
 New London Farmers Elevator Co., The, New London  
 New Monarch Machine & Stamping Company, Des Moines  
 New Nonpareil Company, Council Bluffs  
 New Oakland Mercantile Company, Oakland  
 New Process Laundry Company, Cedar Rapids; 116 N. 3rd St.  
 New Process Laundry and Cleaning Company, Iowa City  
 New Providence Building Association, The, New Providence  
 New Providence Co-operative Co. of New Providence, Iowa, New Providence; P. O. Lawn Hill  
 New Sharon District Agriculture Society, New Sharon  
 New Sharon Public Utility Company, New Sharon  
 New Specialty Manufacturing Company, Council Bluffs  
 New State Telephone Company, Sioux City  
 New Telephone Company, The, Jefferson  
 New Valley Junction Water and Light Company, Valley Junction; P. O. Des Moines  
 New Vienna Central Creamery Company, New Vienna  
 New Vienna Mutual Insurance Association, New Vienna  
 New Walnut Block Coal Company, Centerville  
 Newburg Creamery Company, Newburg  
 Newburg Farmers Elevator Company, Newburg  
 Newby Motor Car Company, Des Moines  
 Newcomb Loom Company, Davenport  
 Newcomer Company, J. D., Eldora  
 Newell Amusement Company, The, Newell  
 Newell Cement Tile Co., Newell  
 Newell Lumber and Coal Company, The, Newell  
 Newhall Hotel Company, Newhall  
 Newhall Farmers Telephone Company, Newhall  
 News Printing Company, Farmington  
 News Publishing Company, Adel  
 News Publishing Company, The, Atlantic  
 Newton Coal Company, Newton  
 Newton Home Savings and Loan Association, The, Newton  
 Newton Manufacturing Company, Newton  
 Newton Produce Company, Newton  
 Newton Telephone Company, Leland  
 Niagara Well Drilling Company, Cedar Rapids  
 Nichols Company, Burlington  
 Nichols Mutual Telephone Company, Nichols  
 Nichols Roofing Company, The, Des Moines  
 Nicholson Co., G. W., Grand Jct.  
 Nicholson Ice & Produce Company, Denison  
 Niles Company, The Clifford L., Anamosa  
 Nishna Valley Seed Company, Atlantic  
 Nishna Valley Seed Farm, Shenandoah  
 Noble Rulon and Company, Edgewood  
 Noble Township Protective Association, Lyman  
 Noelke-Lyon Manufacturing Company, Burlington  
 Noiseless Washing Machine Company, Boone  
 Nolen Laundry Company, Sioux City  
 Nora Springs Farmers Elevator and Supply Company, The, Nora Springs  
 Nora Springs Light and Power Company, Nora Springs  
 Nora Springs Mercantile Company, The, Nora Springs  
 Nordaker Company, The, Dunlap  
 Nordness Creamery Company, Nordness; P. O. Decorah, R. No. 1  
 Nordness Telephone Company, Nordness; P. O. Decorah  
 Northey Manufacturing Co., Waterloo



Northwood Manufacturing Company, Northwood  
Norwalk Farmers Mutual Telephone Co., Norwalk  
Norway Farmers Union Telephone Company, Scarrville  
Norway Rural Telephone Company, Kanawha  
Norwegian Mutual Protection Assn., Winneshiek Co.; P. O. Decorah  
Norwood Supply Company, Norwoodville  
Norwood-White Coal Company, Norwoodville  
North American Hotel Company, Council Bluffs  
North American Securities Company, Sioux City  
North Belmont Telephone Co., Milo  
North Branch Implement Company, North Branch  
North Branch Telephone Company, Guthrie Center  
North Calmar Telephone Company, Decorah  
North Cresco Telephone Company, Algona  
North Crystal Rural Telephone Co., Crystal Lake  
North End Building Company, Mason City  
North English Gas Company, North English  
North Floral Company, Ft. Dodge  
North Glidden Electric Line, Glidden  
North Iowa Cleaning Company, Mason City  
North Liberty Light Company, The, North Liberty  
North Liberty Mutual Telephone Company, North Liberty  
North Lynn Township Telephone Company, The, Sheldon  
North Orleans Farmers Telephone Company, Cresco  
North Star Electric Company, The, Ames  
North Star Masonic Temple Association, Des Moines  
North View Land Company, Cedar Rapids  
North Wales Slate Company, Mason City  
North-West Brick Company, Davenport  
North-West Cedar Mutual Telephone Company, Larrabee  
Northwest Mortgage Loan Co., Spirit Lake  
Northern Company, Sioux City  
Northern Artificial Limb Company, Des Moines; 312 W. 7th St.  
Northern Flour Company, Sioux City  
Northern Gravel Company, Fruitland Twp., Muscatine Co.; P. O. Muscatine  
Northern Hardwood Lumber Company, Burlington  
Northern Investment Company, Des Moines; 502 Crocker Bldg.  
Northern Investment and Securities Company, Des Moines  
Northern Iowa Land Company, Independence  
Northern Iowa Land & Lot Company, Des Moines; care Craig T. Wright  
Northern Iowa Produce Company, The, McGregor  
Northern Iowa Telephone Company, Cresco  
Northern Land Company, The, Sioux City  
Northern Lumber Company, Thompson; P. O. Estherville  
Northern Lumber Manufacturing Company, Des Moines; P. O. Batchelor, La.  
Northern Rural Telephone Company, Spencer  
Northern Serum Company, Sioux City  
Northern Steamboat Company, Davenport  
Northern Telephone Company, The, Fonda  
Northern Tile Company, The, Waterloo  
Northwestern Building & Loan Assn., Inwood  
Northwestern Cabinet Company, Burlington; P. O. Mt. Pleasant  
Northwestern Coal Company, Des Moines  
Northwestern Farmer's Mutual Telephone Company of O'Brien County,  
Iowa, Paullina  
Northwestern Felt Shoe Manufacturing Company, Webster City  
Northwestern Granite Works, Eldora; care H. K. Hastings, Rock Valley  
Northwestern Hotel Company, The, Des Moines; 321 E. Walnut St.  
Northwestern Improvement Association, The, Sioux City  
North Western Improvement Company, The, Boone  
Northwestern Iowa Securities Company, Sioux City



Northwestern Land and Colonization Company, Forest City and Des Moines;  
     care A. O. Hauge, Sec., Des Moines  
 Northwestern Land and Investment Company, Waterloo  
 Northwestern Laundry, Clinton; 813 S. 4th St.  
 Northwestern Laundry, Inc., Des Moines  
 Northwestern Laundry, The, Des Moines  
 Northwestern Loan & Trust Company, Sioux City  
 Northwestern Manufacturing Company, Sioux City  
 Northwestern Mortgage Co., Cedar Rapids  
 Northwestern Mutual Fire Insurance Association, North Liberty; P. O.  
     Iowa City  
 Northwestern Mutual Telephone Company, Armstrong  
 Northwestern Stamping Company, Burlington  
 Northwestern Suspender Company, Des Moines  
 Noth-Kuehl Company, Davenport  
 Nothene Lbr. Co., H., Remsen  
 Novelty Entertaining Company, Waterloo  
 Novelty Iron Works Company, Dyersville  
 Nowels Cigar Co., F. E., Oskaloosa  
 Numa Mutual Telephone Association, Numa  
 Numsen Ladies Tailoring Company, Davenport  
 Nye Realty Company, Cedar Rapids  
  
 O'Brien County Telephone Company, Moneta  
 O'Dea Hardware Company, Des Moines; 413 East Sixth St.  
 O'Donnell, Incorporated, Daniel, Des Moines  
 Oak Grove Telephone Company, Douds-Leando  
 Oak Grove & Blue Point Telephone Company, Grinnell  
 Oakfield and Cass County Telephone County, The, Brayton  
 Oakland Cemetery Association, Forest City  
 Oakland Livestock Pavilion Company, Oakland  
 Oak Lawn Building Company, Waterloo  
 Oak Park Sand Company, The, Des Moines  
 Oak Ridge Telephone Company, Moorhead  
 Oakville Mutual Telephone Company, The, Oakville  
 Oakwood and Owasa Telephone Company, Oakwood; P. O. Owasa  
 Oaxaca Lumber and Milling Co., Davenport  
 Oberg Pedersen Company, Sioux City  
 Ocheyedon Automatic Telephone Co., The, Ocheyedon  
 Ocheyedon Electric Co., Ocheyedon  
 Ochs' Sons Company, John, Davenport; 126 Main St.  
 Ochs Holding Company, The, Davenport; 126 Main St.  
 Ochs-Kramer Co., Davenport  
 Odd Fellows Building Association, Battle Creek  
 Odd Fellows' Building Association, The, Fontanelle  
 Odd Fellows Building Association, Keokuk  
 Odd Fellows Building Association, The, Northwood  
 Odd Fellows Building Association, The, Schleswig  
 Odd Fellows Building Association of Williams, Williams  
 Odd Fellows Hall Association, Council Bluffs  
 Odd Fellows Temple Association of Corning, Iowa, Corning  
 Odebolt Lighting and Heating Company, Odebolt  
 Odebolt News and Publishing Company, The, Odebolt  
 Oelwein Building and Investment Company, Oelwein  
 Oelwein Farmers Creamery Company, Oelwein  
 Ogden Coal Company, The, Boone  
 Ogden Realty Company, Ogden  
 O'Harrow Company, L., Sioux City  
 Ohsman Effron Pohorsky Company, Cedar Rapids  
 Okoboji Investment Company, The, Plover  
 Okoboji Land and Lot Company, Milford



- Okoboji South Beach Company, Des Moines; care H. H. Lantz, Secretary, Youngerman Bldg.
- Okoboji Steamboat Company, Okoboji
- Old Reliable Drug Company, Marshalltown
- Oleson Drug Company, Ft. Dodge
- Oleson Land Company, Ft. Dodge
- Oliver Concrete Machinery Co., Des Moines; care F. C. Nus, Waterloo
- Olson-Ehlman Company, Sioux City
- Olson Sporting Goods Company, The, Sioux City
- Omaha and Council Bluffs Rwy Bridge Co., Council Bluffs
- Omaha, Council Bluffs & Suburban Rwy Co. of Council Bluffs, Council Bluffs
- Omnigraph Company, Des Moines
- Onawa Co-operative Company of Onawa, Iowa, The, Onawa
- One Minute Manufacturing Company, Newton
- Open A Ranch and Land Company, The, Gladbrook; care T. P. Rehder, Berlin
- Opera House Association, Thompson
- Opera House Company, Forest City
- Opera House Company, The, Fredericksburg
- Opera House Company, New Hampton
- Oppenheimer, Incorporated, Oskaloosa
- Optigraf Company, Charles City
- Optimus Company, The, Cedar Rapids
- Oran Mutual Telephone Company, Oran
- Orange Creamery Company, Orange Twp.; P. O. Waterloo, R. No. 1
- Oransky & Sons, L., Des Moines
- Orchard Lumber Company, The, Orchard
- Orcutt Company, The, Sioux City
- Orcutt Building Co., Sioux City
- Oregon Timber & Investment Company, Garner
- Orient Lumber Company, Orient
- Orient Telephone Company, Orient; P. O. Spaulding
- Oriental Coal and Mining Company, Centerville
- Orillia Telephone Company No. 2, Orillia
- Orkin Brothers Company, Sioux City
- Ormsby Land and Mortgage Company, Emmetsburg
- Orr & Graves Company, Sioux City
- Ortonville Elevator Company, Ortonville Station; P. O. Adel
- Osage Cement Products Company, Osage
- Osage Co-Operative Creamery Association, Osage
- Osage Electric Light Heat & Power Company, Osage
- Osage Grain and Supply Company, The, Osage
- Osage Manufacturing Co., Osage
- Osborn Construction Company, Davenport; 1221 Harrison St.
- Osceola Lumber Company, Osceola
- Osgood Supply Company, Des Moines
- Ossian Hall Company, Ossian
- Osterdock Co-operative Commission Company, Osterdock
- Otho Mercantile Company, Otho
- Otis Lumber Company, Boone
- Otley Telephone Company, The, Otley
- Oto Opera House Company, Oto
- Otter Creek & Liberty Center Mutual Telephone Co., Liberty Center
- Otter Creek Telephone Company, Zwingle
- Otto Hardin & Company, Cedar Rapids; Lock Box 774
- Oskaloosa Artificial Ice and Cold Storage Co., Oskaloosa
- Oskaloosa Bus & Transfer Company, Oskaloosa; 302 S. Market St.
- Oskaloosa and Buxton Electric Company, Oskaloosa
- Oskaloosa Coal and Mining Company, Oskaloosa
- Oskaloosa Herald Company, Oskaloosa
- Oskaloosa Home Telephone Company, The, Oskaloosa



Oskaloosa Manufacturing Company, Oskaloosa  
 Oskaloosa Saddlery Company, Oskaloosa  
 Oskaloosa Traction and Light Company, Oskaloosa  
 Ottumwa Auto Company, Ottumwa  
 Ottumwa Box Car Loader Company, Ottumwa  
 Ottumwa Cold Storage and Ice Company, Ottumwa  
 Ottumwa Concrete Tile Company, Ottumwa  
 Ottumwa Fitting Company, Ottumwa  
 Ottumwa Gas Co., Ottumwa  
 Ottumwa Gas Light Heat & Power Co., Ottumwa; 106 W. Main St.  
 Ottumwa Hardware Company, The, Ottumwa; 122 E. Main St.  
 Ottumwa Hotel Co., Ottumwa  
 Ottumwa Ice Company, Ottumwa  
 Ottumwa Iron Works, Ottumwa; Box 317  
 Ottumwa League Baseball Club, Ottumwa  
 Ottumwa Mercantile Company, Ottumwa  
 Ottumwa Mill & Construction Co., Ottumwa  
 Ottumwa Powder Company, Ottumwa  
 Ottumwa Sand Company, Ottumwa  
 Ottumwa Serum Company, Ottumwa  
 Ottumwa Supply and Construction Company, The, Ottumwa  
 Ottumwa Title and Loan Company, Ottumwa  
 Ottumwa X Ray Society, Ottumwa  
 Ouren Seed Company, Council Bluffs  
 Outing Club, The, Clear Lake; P. O. Mason City  
 Outing Club Molding Company, Davenport  
 Overland-Dubuque Company, Dubuque  
 Overland Fort Dodge Company, Ft. Dodge  
 Overland-Hanson Company, Waterloo  
 Overland-Irwin Co., Keokuk  
 Overland Sioux City Company, Sioux City  
 Owasa Cooperative Creamery Company, Owasa  
 Owen Mercantile Company, Carney  
 Owen Telephone Company, Cartersville  
 Owens Grove Telephone Company, Mason City; P. O. Rockford, R. No. 5  
 Owens Land and Live Stock Company, Eagle Grove  
 Owls Building Company, Davenport  
 Oxford Auditorium Association, Oxford  
 Oxford Junction Cement Tile Brick and Block Company, The, Oxford Jet.  
 Oxford Junction Crushed Stone Sand & Gravel Co., Oxford Junction  
 Oxford Junction Telephone Company, Oxford Jet.; P. O. care A. B. Hamley,  
 Clinton  
 Oyens Co-Operative Company, Oyens  
 Oyens Lumber Company, Oyens  
 Ozark Fruit Farm Company, Des Moines  
 Ozark Improvement Company, Des Moines; 415 C. C. Bank Bldg.  
 Ozark Realty Company, Ames  
 Ozark Zinc and Lead Mining Co. of Council Bluffs, Ia., Council Bluffs  
 P. & C. Shoe Company, Des Moines  
 P. S. C. Building Company, Davenport  
 Pacific Realty Company, Council Bluffs; care Jno. McCague, Omaha, Nebr.  
 Page & Company, Samuel D., Des Moines  
 Page County Building & Loan Association, The, Clarinda; expires June  
 20, 1917  
 Page Hotel Company, Dubuque; 475 4th St.  
 Paine Publishing Company, C. F., Fayette  
 Paint Creek Farmers Telephone Company, Waterville; P. O. Waukon  
 Palace Clothiers, Dubuque  
 Palace Theatre Company, Cedar Rapids  
 Palace Theatre Company of Vinton, Vinton  
 Palace Theatre Company, Waterloo  
 Palestine Mutual Telephone Company, The, Lone Tree



Falm Beach Miami Land & Development Company, Des Moines  
Palmer Company, A. N., Cedar Rapids  
Palmer Building Company, Cedar Rapids  
Palmer Candy Company, Sioux City  
Palmer Fruit Company, Sioux City  
Palmer Sand Company, The, Eddyville  
Palmer School and Infirmary of Chiropractic, Davenport  
Palo Alto Creamery Company, The, Graettinger; P. O. Ruthven, R. No. 1  
Palo Alto Telephone Company, Emmetsburg  
Palo Hall Company, Palo  
Palo Live-Stock Grain & Lumber Company, The, Palo  
Panama Drug Company, Panama  
Panama Implement & Hardware Company, Panama; care R. L. Smith,  
Council Bluffs  
Panora Cooperative Creamery Company, Panora  
Panora and Jefferson Road Mutual Telephone Company of Panora, Iowa,  
The, Panora  
Panther Co-operative Association, Panther; P. O. Dallas Center  
Parisian, The, Ottumwa  
Park Ave Company, The, Waterloo  
Park Avenue Realty Company, The, Cedar Rapids; C. R. Nat. Bank Bldg.  
Park Coal Company, Des Moines; 6th & Corning  
Park Hospital, Mason City; 102 N. Washington St.  
Park Hospital Building Company, Mason City; 102 N. Washington St.  
Park Realty Company, Council Bluffs  
Park View Lot Co., Davenport; 126 Main St.  
Parker Co., M. L., Davenport  
Parker School of Chiropractic, Ottumwa; P. O. 508 S. Ashland Blvd., Chi-  
cago, Ill.  
Parkersburg Manufacturing Company, The, Parkersburg  
Parkinson Automobile Engine Starter Company, Sioux City  
Parlor City Laundry Company, Cedar Rapids  
Parlor Furniture Mfg. Co., The, Cedar Rapids  
Parmer-Baily Investment Company, Cedar Rapids; care C. B. Robbins,  
Security Bldg.  
Parrott & Sons Company (Incorporated), Matt, Waterloo  
Parsons Company, The, Newton  
Parsons Company, T. L., Burlington  
Parsons Realty Company, Burlington  
Patents Manufacturing Company, The, Council Bluffs; over 525 Broad St.  
Paton Drug Company, The, Paton  
Paton Mutual Telephone Exchange, Paton  
Patrick Company, O. R., Emerson  
Patterson Mutual Telephone Company, The, Patterson  
Patton Grain Company, C. O., Oskaloosa; care C. O. Patton, 25 N. Dearborn  
St., Chicago, Ill.  
Paul Company, The George H., Washington  
Paul Furniture Company, The, Hampton  
Paul Western Land Co., The Geo. H., Washington  
Paule Jewelry Company, Burlington; 313 Jefferson St.  
Paullina and Coal Creek Farmers Mutual Telephone Co., Paullina  
Paullina Farmers Grain and Supply Company of Paullina, Iowa, Paullina  
Paullina Telephone Exchange Company, The, Paullina  
Pauls Lumber Company, Washington  
Pawnee Land and Improvement Co., Cedar Rapids  
Paymaster Mining Company, Burlington  
Payne Motor Company, Des Moines  
Peace River Land and Development Company, The, Boone  
Pearl City Fuel Co., The, Muscatine  
Pearsall Company, The C. A., Des Moines  
Pearsall Manufacturing Co., Des Moines; 310 2nd St.  
Pearson Vaughan and Holbrook, Incorporated, Keokuk



Pease Hay Commission Company, Des Moines  
 Peck Foundry & Manufacturing Co., Gus, Le Mars  
 Pechstein Iron Works, Keokuk  
 Pechstein & Nagel Co., Keokuk  
 Peerless Coal Company, Mystic  
 Peerless Ice Cream Company, Boone  
 Peet Stock Remedy Company, Council Bluffs  
 Pella Coal Company, Pella  
 Pella Creamery Company, Pella  
 Pella Drain Tile and Brick Company, Pella  
 Pella Land Coal and Investment Company, The, Pella  
 Pella-Leffler Short Line Railway Company, Pella  
 Pella Overall Company, The, Pella  
 Pella Plumbing and Heating Company, Pella  
 Pella Real Estate and Exchange Company, Pella  
 Pelletier Company, The, Sioux City  
 Pelletier Building Company, The, Sioux City  
 Pelletier Stores Company, Sioux City  
 Pelton Broom Company, Cedar Rapids  
 Penn Stations Company, Davenport  
 Pennsylvania Consumers Oil Company, Council Bluffs  
 Peoples Amusement Company, Mason City  
 Peoples' Building Company, Des Moines  
 Peoples Building & Savings Association of Ottumwa, Iowa, Ottumwa  
 Peoples Cooperative Store of Alta, Iowa, Alta  
 Peoples Co operative Store, The, Boyden  
 Peoples Co operative Store, The, Eagle Grove  
 Peoples Co Operative Store Company, Linn Grove  
 Peoples Co-operative Telephone Company of Aurelia, Iowa, Aurelia  
 Peoples Garage Co., Davenport  
 Peoples Gas Company, The, North English  
 Peoples Gas Company, Shenandoah  
 Peoples Gas and Electric Company, Burlington  
 People's Gas & Improvement Company, Clinton; P. O. Burlington  
 Peoples Gas and Power Company, Chariton  
 Peoples Home Automobile Company, Waverly  
 Peoples Ice Company, Independence  
 Peoples Improvement Company, Des Moines  
 Peoples Land and Investment Company, Sioux City  
 Peoples Light Company, Davenport  
 People's Monthly Company, Des Moines  
 Peoples Mutual Building and Loan Association, Waterloo  
 Peoples Mutual Insurance Association, Donnellson  
 Peoples Mutual Rural Telephone Company, Woodward  
 Peoples Mutual Telephone Company, Sheffield  
 Peoples Realty Company, Des Moines; 727 Fleming Bldg.  
 People's Store, The, Baxter  
 Peoples Telephone Company, Madrid  
 Peoples Water Company, Oskaloosa  
 Percival Company, C. L., Des Moines; 11th & Cherry Sts.  
 Percival-Porter-Ford Insurance Agency, Des Moines; 624 Fleming Bldg.  
 Peregoy and Moore Company The, Council Bluffs  
 Perfection Building Company The, Cedar Rapids; P. O. Freeport, Ill.  
 Perfection Manufacturing Company, Cedar Rapids; P. O. Freeport, Ill.  
 Perkins Brothers Company, Sioux City  
 Perkins Electric Company, Des Moines; 921 Locust St.  
 Perkins Manufacturing Company, Des Moines  
 Perkins Service Company, Des Moines  
 Perpetual Building & Loan Assn., Waterloo, 208 Com. Bank Bldg.  
 Perpetual Savings & Loan Association, Cedar Rapids  
 Perry Artificial Ice and Storage Company, Perry  
 Perry Masonic Building Association, Perry



Perry Packing Company, Perry  
Perry Racing Association, Perry  
Perry Town Lot and Improvement Company, Perry  
Persia Mutual Telephone Company, The, Persia  
Peru Stone and Cement Company, Des Moines  
Peru Telephone Company, East Peru  
Peters Guiney McNeill & Powell, Sioux City; 302 Motor Mart Bldg.  
Peters Place Improvement Company, Sioux City  
Petersen Company, Boone, Iowa, J. C., Boone  
Petersen Farmers Elevator & Supply Company, Petersen  
Petersen Investment Company, Henry F., Davenport  
Petersen Investment Company, William D., Davenport  
Peterson Manufacturing Company, Clinton  
Petersen & Schoening Company, Council Bluffs  
Petersen's Sons Incorporated, J. H. C., Davenport  
Petersen's Sons Real Estate Company, Davenport  
Peterson Bell & Company, Clinton  
Peterson Manufacturing Company, New London  
Peterson Mercantile Company, Winfield  
Peterson Power and Milling Company, The, Peterson  
Few Company, Geo. E., Le Mars  
Pfeiffer Company, The, Cedar Falls; 303 Main St.  
Phelps Mortgage Company, The, Oskaloosa  
Phillips Altar Co., T. F., Dubuque  
Phillips Coal Co., Ottumwa  
Phillips Lime and Coal Company, Burlington  
Phillips Mining Co., Ottumwa  
Phillips-Tiernan-Sherman Furniture Co., Perry  
Phoenix Coal Co. of Brazil, Iowa, Centerville; P. O. Mystic  
Phoenix Milling Company, Davenport  
Photo Advertising Company, The, Cedar Rapids  
Piekenbrock Shoe Manufacturing Company, E. B., Dubuque  
Pickering Land Company, J. C., Cedar Rapids  
Pierce Shoe Company, The, Council Bluffs  
Pierson Lodge Building Company, Pierson  
Pike's Peak Development Company, Dubuque  
Pike's Peak Mining Company, Dubuque  
Pilchard Building Company, Sioux City  
Pile Ice Cream Company, The, Sioux City; 707 5th St.  
Pilgrim Hotel Company, Marshalltown  
Pill Bros. Company, Sioux City; 308 Pearl St.  
Pilot Mound Farmers Mutual Telephone Company, Pilot Mound  
Pilot Mound Improvement Company, Pilot Mound  
Pinar Del Rio Company, Cedar Rapids  
Pine Island Land & Lumber Company, Spencer  
Pine Tree Lumber Company, Muscatine; F. O. Lane Bldg., Davenport  
Pinney Coal Company, The E. E., Cedar Rapids  
Pioneer Company, The, Davenport  
Pioneer Manufacturing Company, Waterloo  
Pioneer Metal and Plumbing Company, Des Moines  
Pioneer Motor Car Co., Sioux City  
Pioneer Store Company, Story City  
Piper Farmers Elevator Company, Piper Station; P. O. Rockwell City  
Pittsburg Galena Mining Company, Dubuque  
Plain Dealer Publishing Company, Creston  
Plainville and Rose Mount Telephone Co., Milo  
Plano Improvement Company, Plano  
Plant Realty Company, Muscatine  
Plato Mutual Telephone Company, Rock Valley  
Platt Company, The, Van Meter  
Plaza Theatre Company, Waterloo



Pleasant Co-Operative Creamery, Canoe; P. O. Decorah R. R. 7  
 Pleasant Hill Telephone Company, Mason City  
 Pleasant Plain Telephone Company, The, East Pleasant Plain; P. O. Pleasant Plain  
 Pleasant Ridge Telephone Company, Castalia  
 Pleasant Ridge Telephone Company, Coin  
 Pleasant Township Telephone Company, Sattre; P. O. Locust  
 Pleasant Valley Telephone Company, Johnson Co.; P. O. Iowa City  
 Plover Lumber Company, Plover  
 Plover Mutual Telephone Company, The, Plover  
 Plymouth Clay Products Company, Ft. Dodge  
 Plymouth Cooperative Creamery Company, Plymouth  
 Plymouth County Abstract Company, Le Mars  
 Plymouth County Telephone Company, Le Mars  
 Plymouth Creamery Company, Brunsville  
 Plymouth Farmers Mutual Telephone Co., The, Durham; P. O. Harvey  
 Plymouth Gypsum Company, The, Ft. Dodge  
 Plymouth Milling Company, Le Mars  
 Plymouth Rock Telephone Assn., The, Cresco  
 Plymouth Telephone Company, Plymouth  
 Pocahontas Abstract Company, Pocahontas  
 Pocahontas County Mutual Fire & Lightning Ins. Assn., Pocahontas  
 Pocahontas Grain Company, Pocahontas  
 Pocahontas Improvement Company, Pocahontas  
 Pocahontas Loan and Trust Company, Pocahontas  
 Pocahontas Publishing Company, Pocahontas  
 Pohorsky Clothing Company, Cedar Rapids  
 Polk & Company, Harry H., Incorporated, Des Moines; 710 Mulberry  
 Polk City Telephone Company, Polk City  
 Polk County Abstract Company, Des Moines  
 Polk County Mortgage Company, Des Moines  
 Pomeroy Co-operative Grain Co., The, Pomeroy  
 Pomeroy-Palmer Mutual Telephone Company, Palmer; P. O. Pomeroy  
 Ponca Light & Power Company, Sioux City  
 Poncele Water Company, Des Moines  
 Pool Game Register Co. of Waterloo, Ia., Decorah  
 Portland & Cameron Telephone Company, Mason City  
 Portland Center Telephone Company, Portland; P. O. Mason City  
 Portland Heights Telephone Company, Portland; P. O. Nora Springs  
 Postal Telegraph Cable Company of Iowa, Des Moines; 319 W. 4th St.  
 Postville Clay Products Company, Postville  
 Postville Farmers Co-operative Creamery Co., Postville  
 Postville Farmers' Co-operative Society, Postville  
 Postville and Frankville Telephone Company, Postville; c-o Chas. Luxembaum, Castalia  
 Potato Growers' Exchange, Inc., Sioux City  
 Pottawattamie County Abstract Company, The, Council Bluffs  
 Pottawattamie County Farmers Mutual Fire Ins. Co., Council Bluffs  
 Foultry Breeders Publishing Company, Waverly  
 Powers Land & Stock Co., The, Powersville  
 Powers Manufacturing Company, The, Waterloo  
 Powers Milling Company, The, Waterloo  
 Poweshiek Farmers Mutual Insurance Association, Grinnell  
 Prairie Block Coal Company, The, Centerville  
 Prairie City Grain and Stock Company, The, Prairie City  
 Prairie City Milling & Mfg. Company, Prairie City  
 Prairie Farmer's Mutual Insurance Company, What Cheer; P. O. Rose Hill  
 Prairie Valley Telephone Co., The, Watkins  
 Pratt Greenhouse Company, Des Moines  
 Pratt Paper Company, Des Moines  
 Pratte Creek Threshing Company, Vinton  
 Prescott Mutual Telephone Company, The, Prescott



Pressed Steel Manufacturing Company, Cedar Rapids  
Preston Creamery Association, Preston  
Preston Telephone Company, Preston  
Preston Water Works Company, Preston  
Preszler Jewelry Company, Sioux City  
Primghar and Center Twp. Telephone Co., Primghar  
Primghar Gas Company, Primghar  
Primghar Hotel Company, Primghar  
Prince Rupert Timber Company, Cedar Rapids; c-o C. B. Robbins  
Princess Theatre Company, Fort Dodge  
Princess Theatre Company, Sioux City  
Private Stock Distributing Company, The, Cedar Rapids  
Producers Milk Company, Waterloo  
Proestler Company, H. T., Davenport; 416 Harrison St.  
Prole Farmers Mutual Telephone Company, Prole  
Prole & Springhill Farmers Mutual Telephone Co., Springhill; P. O. Norwalk  
Promise City Exchange Company, The, Promise City  
Protected Mutual Fire Insurance Association, The, Des Moines  
Protectu Check System, Des Moines  
Protectu Check System Company, Des Moines  
Protivin Electric Light Company, Protivin  
Protivin Telephone Company, Protivin  
Prouty Company, C. C., Des Moines  
Prouty-Bowler Soap Company, The, Des Moines  
Providence Township Mutual Telephone Assn., New Providence  
Provident Investment Company, Des Moines  
Provident Land Company, Council Bluffs; 925 2nd Ave.  
Provident Life Insurance Company, Des Moines  
Provident Loan Association, Sioux City  
Prussia Hardware Company, Ft. Dodge  
Prusiner Insurance Agency, The W. L., Sioux City  
Puck Soap Company, The, Des Moines; P. O. 308 Pierce St., Sioux City  
Puerto Rico Fruit and Development Company, Marion  
Pulaski Light and Power Company, Pulaski  
Pulaski Lumber Company, The, Pulaski  
Purcell Printing Company, Hampton  
Pure Food Baking Company, The, Cedar Rapids  
Pure Ice Company, Centerville  
Puritan Ice Company, Muscatine  
Purity Biological Laboratories, Sioux City  
Purity Coal & Coke Company, Des Moines  
Purity Oats Company of Davenport, Davenport  
Purity Oats Company, Keokuk  
Purity Serum Company, Sioux City  
Pymosa Township Mutual Telephone Co., Atlantic R. R. 4  
Pythian Building Association, La Porte City  
Pythian Building Association, The, Manchester  
Pythian Building Association of Mason City, Iowa, The, Mason City  
Pythian Building Company, The, Waterloo  
Pythian Building Corporation, The, Newton  
Pythian Castle Hall Association, Council Bluffs  
Pythian Company, The, Eldora  
Quatsino Timber Company, Cedar Rapids; c-o C. B. Robbins, Security Bldg.  
Queen Mining Company, The, Ida Grove  
Quick Action Range Company, Marshalltown  
Quick Print Company, Cedar Rapids  
Quick Shine Polish Manufacturing Company, Des Moines; 1443 6th Ave.  
Quinn Lumber Company, H. A., Council Bluffs  
Quinn Lumber Company, Hawarden  
Quinn Wire and Iron Works, Boone



Racine Company, F. W., Ottumwa  
Radcliffe Gas Company, Radcliffe  
Radcliffe Mutual Telephone Company, Radcliffe  
Railroad Bridge & Terminals Company, Sioux City  
Railroad Safety Bridge Company, Des Moines  
Rall Shoe Company, The, Cedar Rapids  
Rall Shoe Company, Perry  
Ralston Telephone Co., The, Ralston  
Rand Lumber Company, Burlington  
Rand Lumber Company, The, Mediapolis  
Randalia Co-operative Shipping Company, Randalia  
Randalia Creamery Company, The, Randalia  
Randall Furniture Company, Mason City  
Randall Lumber Company, The, Randall; P. O. Des Moines  
Randolph Investment Company, Des Moines  
Randolph Realty Company, Des Moines  
Ranke Company, H., Burlington  
Rankin Coal & Ice Company, Burlington  
Ranney & Scellars Cigar Stores Company, Cedar Rapids  
Raphael & Sons Company, M., Davenport  
Rasmussen Company, The Ole, Council Bluffs  
Ratcliff Coal Company, Douds-Leando  
Ratekin Seed House, Shenandoah  
Rath Packing Company, Waterloo  
Ray Coal Mining Company, Des Moines  
Ray & Lee Co., Clinton  
Raymond-Wilson Hardware Company, Cedar Falls  
Rea Company, E. A., Corydon  
Read Telephone Company, Elkader  
Reading Township Telephone Association, Ireton  
Readlyn Creamery Company, Readlyn  
Readlyn Telephone Company, The, Readlyn  
Real Amusement Company, Colfax  
Real Cone Machine Company, The, Des Moines  
Realty Clearing House Company, Des Moines; 605 Crocker Bldg.  
Realty Company, The, Cedar Rapids  
Realty Improvement Company, Dubuque  
Realty Investment Company, Cedar Rapids  
Realty Investors Corporation, Dubuque  
Record Press Company, Cedar Rapids; 419 2nd St.  
Record Publishing Company, Sioux City  
Red Cedar Manufacturing Company, Cedar Rapids  
Red Cedar Telephone Company, Remsen  
Red Clover Land Company, Des Moines; Equitable Bldg.  
Red Jacket Manufacturing Company, Davenport  
Red Line Transfer & Storage Company, Des Moines  
Red Oak Armory Company, The, Red Oak; expires April 9, 1917  
Red Oak Auto Company, Red Oak  
Red Oak Bridge and Iron Works, Red Oak  
Red Oak Building & Savings Association, Red Oak  
Red Oak Canning Company, Red Oak  
Red Oak Electric Company, Red Oak Jct.  
Red Oak Gaslight Company, The, Red Oak  
Red Oak Grocery Company, Red Oak; expires January 28, 1918  
Red Oak Mutual Telephone Company, The, Red Oak  
Red Oak and North Eastern Interurban Promoting Company, Red Oak  
Red Oak Savings Stamp Company, Red Oak  
Red Oak Seed Company, Red Oak  
Redding Lumber and Hardware Company, The, Redding  
Redfield Brick and Tile Works, Redfield  
Redfield Mutual Switchboard and Telephone Association, Redfield



Redfield Power and Milling Company, Redfield  
Redfield Publishing Company, The, Redfield  
Redman-Porter Company, Oskaloosa  
Redpath-Vawter Chautauqua System, Cedar Rapids  
Redpath-Vawter Management, Cedar Rapids  
Reed Company, H. M., Waterloo  
Reed Plumbing & Heating Company, Davenport  
Reeseville Telephone Company, The, Jackson Co.; P. O. Green Island  
Refinite Company, The, Des Moines  
Regal Coal Company, Oskaloosa, Iowa, Oskaloosa  
Register and Tribune Company, The, Des Moines  
Reid Mohr & Kloppenburg Company, Davenport  
Reinholdt & Co., C. H., Manning  
Reinking Construction Company, Des Moines  
Relache Novelty Company, West Union  
Reliable Grocery Company, Sioux City  
Reliable Rug Company, Des Moines; 840 12th St.  
Reliable Water Motor and Manufacturing Company, Burlington; Osborn & Agency Sts.  
Reliance Pop-Corn Company, The, Shenandoah  
Rembrandt Elevator Company, Rembrandt  
Remsen Lumber Company, Remsen  
Remsen Planing Mill Co., Remsen  
Remsen Realty Company, Remsen  
Remsen Tank Line Co., Remsen  
Renier Music House, Dubuque  
Rennison Company, J. C., Sioux City  
Renwick Farmers' Exchange Company, Renwick  
Repass Automobile Company, Waterloo  
Replogle Company, The, Red Oak  
Reporter Building Company, The, Waterloo  
Representative Publishing Company, Nevada  
Reps Dry Goods Company, Cedar Rapids; 213 1st St.  
Republican Printing Company, Cedar Rapids  
Republican Printing Company, Mason City; 219 E. State St.  
Republican Publishing Company, The, Albia  
Rerick & Son, Henry, Primghar  
Retreat Company, The, Des Moines; 28th & Woodland  
Rettenmaier & Becker, Carroll  
Reuling Real Estate Company, Muscatine  
Review Publishing Company, The, Denison  
Rex Amusement Company, Des Moines  
Rex Fuel Company, Oskaloosa  
Rex Lumber Company, Des Moines  
Rex Manufacturing Company, Waterloo  
Reynolds & Balch Company, Davenport; 223 Brady St.  
Rice & Dayton Manufacturing Company, Cedar Falls  
Rice Nursery, The J. R., Council Bluffs  
Richards Elevator Company, The, Richards  
Richardson Company, B. F., Dubuque  
Richardson Land & Timber Company, Davenport  
Richfield Creamery Company, Fayette Co.; P. O. Sumner  
Richland Telephone Company, Richland  
Richland Tile Company, The, Richland  
Richter and Sons Incorporated, T., Davenport  
Rider-Wallis Dry Goods Co., Dubuque; 7th & Locust  
Ridge Telephone Company, The, Vinton  
Rigdon Bros. & Company, Menlo  
Riley-Pennsylvania Oil Company, Burlington  
Rinard Grain Company, Rinard  
Ringold Company, L. B., Burlington



Ringgold Mutual Fire Insurance Assn., Mt. Ayr  
 Ringsted Co-operative Creamery Company, Ringsted  
 Ringsted Opera House Company, Ringsted  
 Ringsted Telephone Company, Ringsted  
 Rising Sun Coliseum Company, Rising Sun; P. O. Altoona  
 Ritz Land Company, Inc., The C. W., Sioux City  
 River Junction Lumber Company, River Jet.  
 River Outing Club and Dairy Farm, Boone  
 River Road Threshing Company, Wapello  
 River Sioux Farmers Elevator Company, River Sioux  
 Riverside Auto & Machine Company of Cedar Rapids, Linn County, Iowa,  
     Cedar Rapids  
 Riverside Fuel Company, Cedar Rapids  
 Riverside Milling Company, Clinton  
 Riverside Park Amusement Co., Sioux City  
 Riverside Park Improvement Company, Sioux City  
 Riverside Printing Company, Burlington  
 Riverside Threshing Company, Elliott  
 Riverview Amusement Company, The, Des Moines  
 Riverview Stock Farm Co., Sioux City  
 Roach & Musser Company, Muscatine  
 Roach and Musser Sash & Door Co., Muscatine  
 Roach Timber Company Muscatine  
 Roadmaker Company, The, Des Moines  
 Roberts Stone Co., Hale, Alden  
 Roberts Company, The U. N., Davenport  
 Robeson Stock Farm Co., McCausland  
 Robinson Lumber & Grain Company, Ryan, R. No. 1; P. O. Robinson  
 Robinson Mercantile Company, The, Robinson  
 Rocho Brothers, Inc., Boone  
 Rock Creek Creamery Association, Mitchell Co.; P. O. Osage  
 Rock Island Construction Company, Clinton  
 Rock Island Land Company, Davenport  
 Rock Island Lumber and Coal Company, Davenport; P. O. Wichita, Kan.  
 Rockford Brick & Tile Company, Rockford  
 Rockford Co-operative Dairy Assn. of Rockford, Floyd County, Iowa,  
     Rockford  
 Rockwell City Brick and Tile Works, Rockwell City  
 Rockwell City Canning Company, Rockwell City  
 Rockwell City Elevator Company, Rockwell City  
 Rockwell Co-operative Creamery Co., Rockwell  
 Roddewig-Schmidt Candy Co., Davenport  
 Rogg Company, Chas. W., Des Moines; 510 Walnut St.  
 Rogers Hotel Company, Des Moines  
 Rohde & Vollstedt, Davenport; 302 W. Front St.  
 Rohrer Park Improvement Company, Council Bluffs  
 Roland Co-operative Holstein Bull Association, The, Roland  
 Rolfe Gas Company, Rolfe  
 Rolfe Light and Power Company, Rolfe  
 Rolfe Telephone Company, The, Rolfe  
 Roman Catholic Mutual Protective Society of Iowa, Ft. Madison  
 Roose-Schulte Clothing Company, Charter Oak  
 Root & Son, M. B., Ottumwa  
 Root Land Company, The, Clinton  
 Root Lumber Company, The A. D., Estherville  
 Root-Matthews Casket Company, Des Moines  
 Rose Amusement Co., Davenport  
 Rose Hill Cemetery Society, Rockwell City  
 Rose Hill Tile Company, Rose Hill  
 Rose Valley Telephone Company, Richardsville; P. O. Graf, R. No. 33.  
 Roseland Fuel Company, Ottumwa



Rosenfeld Incorporated, Julius, Council Bluffs  
Rosery, The, Des Moines  
Roshek Brothers Company, Dubuque  
Ross & Co., Guthrie Center  
Ross Fork Farm Company, Davenport  
Rossie Elevator Company, The, Rossie  
Rounds Curio Company, Sioux City  
Rounds-Ketels Milling Company, Rock Valley  
Roundy-McMurray Company, Woodbine  
Rovane Dental Supply Company, Keokuk  
Rowan Rural Telephone Company, The, Rowan  
Rowe Gas Light and Heating Company, Early  
Royal Amusement Company, Sioux City  
Royal Cloak Company, The, Burlington  
Royal Cloak and Millinery Company, Des Moines  
Royal Coal Company, Oskaloosa, Iowa, Oskaloosa  
Royal Creamery Company, The, Royal  
Royal Lumber Company, The, Osage; P. O. Emmetsburg  
Royal Markets, Ft. Madison  
Royal Telephone Company, Royal  
Royer Incorporated, Elwood H., Des Moines  
Royer Drug Company, Coon Rapids  
Royer-Myers Manufacturing Company, Janesville  
Roymen Auditorium Company, The, Jolley  
Rude Auto Co., Marshalltown  
Ruete Drug Company, T. W., Dubuque  
Ruff Company, Oscar, Sioux City; 401 4th St.  
Rump Company, L. H., Ft. Madison  
Rundell Land and Improvement Co., The, Iowa City  
Rural Home Telephone Company, Alden  
Rural Line I, Algona  
Rural Telephone Association, Missouri Valley  
Rural Telephone Company, Lincoln Center; P. O. Anita  
Rural Text Book Company, Sioux City; 311 Neb. St.  
Rural Union Telephone Company, Ottosen; P. O. Humboldt  
Russell Company, J. F., Ft. Dodge  
Russell Brothers Company, Cedar Rapids  
Russell Earle and Bend Company, Des Moines  
Russell Loan and Title Company, Adel  
Russell and New York Telephone Co., The, New York; P. O. Charlton, R. No. 3  
Russell's Railway Guide Company, Cedar Rapids  
Russell Taxi Company, Des Moines  
Ruste Company, Charles City  
Ruth & Clark, Des Moines  
Ruthenberg Clothing Company, Dysart  
Ruthenberg Clothing Company, Keota  
Ruthenberg Clothing Company, Winfield  
Ruthven Telephone Exchange Co, Ruthven  
Rutland Creamery Association, Rutland  
Rutland Roller Milling Company, Rutland  
Rutledge Coal Company, Ottumwa  
Ryan Company, The A. C., Waterloo; 821 Mulberry St.  
Ryan Construction Company, D. J., Davenport  
Ryan Plumbing & Heating Company, The, Davenport  
Ryder-Sherman Printing Company, Sioux City  
  
S. B. & S. Shoe Company, Davenport  
S. & L. Drug Company, Des Moines  
Saberson Cleaning Company, Incorporated, Sioux City  
Sabin's Educational Exchange, Des Moines  
Sabula Sand and Gravel Co, The, Sabula



Sabula Telephone Company, Sabula  
Sac City Canning Co., The, Sac City  
Sac City Catering Company, The, Sac City  
Sac City Creamery Company, Sac City  
Sac City Opera House Company, Sac City  
Sac County Abstract Company, Sac City  
Sac County Farmers Mutual Fire Insurance Association, Sac City  
Sac County Mutual Telephone Company, Odebolt  
Sachse Bunn and Company, Cherokee  
Sacks Bros. Packing Company, Sioux City  
Safety Fire Escape Company, Britt  
Saiser Publishing Company, Mt. Ayr  
Samson Hardware Company, Red Oak  
Sanborn Building and Loan Association, Sanborn  
Sanborn Co-operative Grain Company, The, Sanborn  
Sanborn Opera House Company, Sanborn  
Sand Cove & New Albin Telephone Co., New Albin  
Sand Prairie Threshing Company, Muscatine Co.; P. O. Letts, R. No 1  
Sanders New & Second Hand Co., Davenport  
Sandholm Drug Company, Des Moines; 601 E. Locust  
Sandow Lines Company, Waterloo  
Sanitary Cold Handle Cooking Utensil Company, Oelwein  
Sanitary Dairy Products Company, The, Keokuk  
Sans Souci Association, Waterloo  
Santa Fe Department Store, Ft. Madison  
Santa Fe Land Company, Davenport; P. O. 534 Monadnock Bldg., Chicago, Ill.; expires November 12, 1917  
Santa Teresa Plantation Co., Dubuque; 3 Weigel Bldg.  
Saratoga Co-operative Creamery Assn., Saratoga  
Sargent Tile Ditcher Company, Ft. Dodge  
Sartori Drug Company, The, Le Mars  
Sattre Telephone Company, Sattre; P. O. Decorah, R. No. 7  
Saturday Herald Publishing Co., Ottumwa; P. O. Lock Ridge  
Saude Co-operative Creamery Assn., Saude  
Sauers Telephone Company, Hartley  
Saverude Drug Company, Charles E., Des Moines; 1201 Grand Ave.  
Savery Hotel Company, Des Moines  
Savery House Hotel Company, Des Moines  
Savery Temperance Bar Company, Des Moines  
Sax Company, J. B., Ottumwa  
Saylor Coal Company, Polk Co.; P. O. Carney  
Saylor Company, G. M., Burlington  
Saylor Park Land Company, Des Moines; C. C. State Bank  
Saylor Supply Company, Enterprise  
Scandia Coal Company, Madrid; care T. H. Zook  
Scandia Supply Company, Madrid; care T. H. Zook  
Scandia Trading Company, Marathon  
Scandinavian-American Hide & Metal Company, Sioux City  
Scandinavian Coal Company, Centerville  
Scandinavia Mutual Fire & Lighting Ins. Assn., The, Dayton  
Scarville Creamery Association, Scarville  
Scarville Elevator Company, Scarville  
Scellars Company, The L. W., Mason City  
Scenic City Land & Loan Company, Iowa Falls  
Schall-Hutchinson Company, Clinton  
Schaller Gas Light & Fuel Company, Schaller  
Schaller Lumber Company, The, Schaller  
Schaller Produce Company, Schaller  
Schaller Telephone Company, Schaller  
Schanke & Company, Mason City  
Scheer-Davis Co., Cedar Rapids



Schell-Demple Furniture Company, Keokuk  
Schmerhorn-Shotwell Company, Des Moines  
Schick's Express and Transfer Co., Davenport  
Schipfer Brothers, Sigourney  
Schlampp Company, Incorporated, F., Des Moines  
Schleswig Telephone Company, Schleswig  
Schloeman Company, E. H., Sioux City  
Schmidt Investment Co., Davenport; care German Savings Bank  
Schmidt-Kurz Improvement Company, The, Iowa City  
Schmidt Music Company, Muscatine  
Schmidt & Son Company, H., Muscatine  
Schmitt and Henry Mfg. Co. of Des Moines, Ia., Des Moines; 315 S. W. 8th St.  
Schoen Incorporated, N., Cedar Rapids  
Schoeneman Bros. Company, Hawarden  
Schoeneman-Jensen Lumber Company, Hawarden  
Scholer Ice Company, Burlington  
Schoonover Trust Company, Anamosa  
Schouten's Bakery Incorporated, Keokuk  
Schramm & Schmieg Dry Goods Company, Burlington  
Schrieber Carriage Manufacturing Co., The, Chariton  
Schricker Marble & Granite Company, Davenport; 402 Scott St.  
Schroeder Kleine Grocer Co., Dubuque; 104 S. Main St.  
Schrup Motor Car Company, Dubuque  
Schulin Company, S., Sioux City  
Schultz Auto Supply Company, Sioux City  
Schultz's Department Store Company, Tripoli  
Schuneman Co., B. W., Waterloo  
Schwenker's Incorporated, Davenport  
Schwien, Incorporated, August F., Boone; 723 Story St.  
Schwob-Miller Engineering Company, The, Iowa City  
Scotch Grove Co-operative Creamery Company, Scotch Grove  
Scott Advertising Machine Company, The, Council Bluffs; P. O. 423 Brandies Bldg., Omaha, Nebr.  
Scott Commission Company, Frank E., Sioux City  
Scott County Farmers' Mutual Insurance Association, Davenport  
Scott County Fruit Growers Association, Davenport  
Scott Hardware Company, Anamosa  
Scott Township Telephone Company, Iowa City  
Scotten Place Company, Burlington  
Scranton Farmers' Mutual Telephone Company, Scranton  
Scranton-Glidden Electric Company, Scranton  
Scranton Independent Mutual Telephone Company, Scranton  
Seabury-Carson Company, Logan  
Sealwel Piston Ring Company, Sioux City  
Sears Automobile Company, Des Moines; 10th & Locust  
Sears Saddlery Co., Davenport  
Secor Company, The, Forest City  
Security Company, The, Mason City  
Security Abstract Company of Johnson County, Iowa, Iowa City  
Security Abstract of Title Company, Clinton  
Security Building Company, Council Bluffs; 502 W. Broadway  
Security Building Company, Dubuque; 8th & Main  
Security Corporation, Perry  
Security Investment Company, Montpelier; care Thos. W. Griggs, Davenport  
Security Investment Company, Indianola  
Security Investment Company, The, Keokuk  
Security Investment Company, Sioux Rapids  
Security Land Company of Walnut, Iowa, Walnut  
Security Land and Investment Company, Cedar Rapids  
Security Loan and Investment Co., Des Moines  
Security Loan and Title Company, Winterset  
Security Paint & Glass Company, The, Cedar Rapids



Security Realty Company, Cedar Rapids  
Security Realty Company, Davenport  
Security Title & Loan Company, Webster City  
Sedgwick Abstract & Title Company, Sioux City  
Sedgwick Lichty Abstract Company, Waterloo  
Seevers Manufacturing Company, Oskaloosa  
Seidler Grocery Company, Winterset  
Seiffert Lumber Company, H., Avoca  
Seiffert Lumber Company, H. O., Davenport  
Seippel Lumber Company, Peter J., Dubuque  
Seither and Cherry Company, Keokuk  
Selzer Pure Food Products Company, Carroll  
Sentinel-Post Company, Shenandoah  
Sentinel Publishing Company, Osceola  
Sergeant Bluff Farmer's Elevator Company, Sergeant Bluff  
Sestier Brothers, Des Moines  
Seventy-six Township Telephone Co. Number One, Muscatine  
Severa Company, W. F., Cedar Rapids  
Severa Clothing Co., Cedar Rapids  
Sewal Mercantile Association (Inc.), Sewal  
Sexton Co-operative Creamery Co., Sexton  
Seymour Cooperative Creamery Company, Seymour  
Seymour Shoe Company, Des Moines  
Shackelford Brick Company, Des Moines  
Shale Brick and Tile Company, The, Winterset  
Shambaugh Central Telephone Company, Shambaugh  
Shannon Company, The Lafe, Waterloo  
Sharon Hill Cemetery Assn., The, Kalona  
Sharp Company, H. L., Whiting  
Sharts Co., The, Sioux City  
Shaver-Blake Company, Cedar Rapids  
Shaver Carriage & Auto Company, Des Moines  
Shaver Estate Company, Cedar Rapids; 418 3rd St.  
Shaver-Witwer Company, Cedar Rapids  
Shaw Land and Timber Company, Davenport  
Shawandasee Club, Dubuque  
Shea-Spilman Hardware Company, Ottumwa  
Sheaffer Jewelry and Music Company, Ft. Madison  
Sheaffer Pen Company, W. A., Ft. Madison  
Sheagren-Hunt Company, Burlington  
Sheakley and Kennedy Brothers, New Hampton  
Sheffield Cement Tile and Block Company, Sheffield  
Shelby County Abstract Company, The, Harlan  
Shelby County Fine Stock Exchange, Harlan  
Shelby Independent Telephone Company, Shelby  
Shelby Lumber Co., Shelby  
Sheldahl Telephone Company, Sheldahl  
Sheldon Armory Company, Sheldon  
Sheldon Company, George, Tama  
Sheldon Driving Park Association, Sheldon  
Sheldon Fair Association, Sheldon  
Shell Lumber Company, Sibley  
Shell Rock Creamery Association, The, Shell Rock  
Shellsburg Grain and Lumber Co., Shellsburg  
Shenandoah Artificial Ice Power Heat & Light Company, Shenandoah  
Shenandoah City Hospital, Shenandoah  
Shenandoah Fair Association No. 3, The, Shenandoah  
Shenandoah Fuel Co., Shenandoah  
Shenandoah Hosiery Mills, Shenandoah  
Shenandoah Lumber Company, Shenandoah  
Shenandoah Military Company, The, Shenandoah



Shenandoah Nurseries, Sheandoah  
Shenandoah Seed Company, Shenandoah  
Shenkberg-Moore Realty Company, Sioux City  
Shepherd Publishing Company, Maxwell  
Sheriden No. One Telephone Company, Cleghorn  
Sherman Nursery Company, Charles City  
Sherman-Smith Manufacturing Company, Independence  
Sherman Telephone Company, Maurice; P. O. Orange City  
Sherrill Mutual Co-operative Creamery Assn., Sherrill; P. O. 1060 Rohmberg Ave., Dubuque  
Sheuerman Bros., Incorporated, Des Moines  
Shimer Manufacturing Company, Sioux City  
Shimp & Sons, William, Hull  
Shipley Grain Company, The, Shipley  
Shoecraft & Son Company, S., Clinton; expires April 15, 1918  
Shoemaker-Van Pelt-Mayne Company, Waterloo  
Shores-Mueller Company, Cedar Rapids  
Shrader Drug Company, Iowa City  
Shranger & Johnson, Atlantic  
Shrine Temple Company, The, Des Moines  
Shumack and Sebern Co., Marion  
Shute Company, The H. B., Dedham  
Sibert's White Laundry Company, Waterloo; 211 E. 6th St.  
Sibley Cement Co., Sibley  
Sibley Heating Company, Sibley  
Sibley-Hess Company, Sioux City  
Sibley Lumber Company, Sibley  
Sickels & Preston Company, Davenport  
Sidney Light Heat & Power Company, Sidney  
Sidwell Motor Company, Iowa City  
Siebel Estate, Incorporated, John, Oskaloosa  
Siebels Department Store Company, Woodbine  
Sieg Company, Davenport  
Siegel Furniture Company, Des Moines  
Sierre Madre Gold Mining Company, Des Moines; 703 Youngerman Bldg.  
Sigma Nu House Company, Ames; care J. H. Kraft, 4237 Ingersoll Ave., Des Moines  
Sigourney Commercial Association, Sigourney  
Sigourney Electric Company, Sigourney  
Sigourney Transmission Company, Sigourney  
Silo Specialty Mfg. Co., Clinton  
Silver Lake and Bristol Telephone Co., Lake Mills  
Silver Lake Creamery, Ayrshire  
Silver Spring Creamery Co., Delaware Co.; P. O. Delhi  
Silver Spring Creamery Co., Ossian; expires February 14, 1918  
Silverberg & Lince Investment Company, Des Moines  
Silversteins, Incorporated, Ft. Dodge  
Silvis Coal Mining Company, Clinton  
Simmons Company, The W. L., Davenport  
Simmons and Jobes Company, Atlantic  
Sinclair & Co., Limited, T. M., Cedar Rapids  
Sinclair Tea & Coffee Co., Marshalltown  
Sindt Grain Company, Theo. Durant; P. O. Lake Park  
Singer Hardware Company, Sioux City  
Sioux Amusement Company, Sioux City  
Sioux Fire Insurance Company, Sioux City  
Sioux Grain Co., Ticonic  
Sioux Orchards Company, Sioux City  
Sioux Rapids Building and Improvement Company, Sioux Rapids  
Sioux River Lumber Company, Akron  
Sioux Security Company, Sioux City



Sioux Specialty Company, The, Sioux City  
 Sioux Terminal Company, Sioux City  
 Sioux Valley Serum Company, Sioux City  
 Sioux Valley Telephone Company, Little Sioux  
 Sioux Valley Telephone Company, The, Moorhead  
 Six Mile Grove Telephone Company, Buckingham  
 Sixteenth Ave. Meat & Grocery Co., Council Bluffs  
 Sioux City Amusement Company, Sioux City  
 Sioux City Association of Credit Men, Sioux City  
 Sioux City Auto Top Company, Sioux City  
 Sioux City Automobile Dealers' Trade Association, Sioux City  
 Sioux City Board of Trade, Sioux City; care Grain Exchange  
 Sioux City Bond and Mortgage Company, Sioux City  
 Sioux City Bottling Works Company, Sioux City  
 Sioux City Box Co., Sioux City  
 Sioux City Brick Co., Sioux City; Box 494  
 Sioux City Brick and Tile Company, Sioux City  
 Sioux City Bridge Company, Sioux City; P. O. 226 W. Jackson Blvd.,  
 Chicago, Ill.  
 Sioux City Broom Works, Sioux City  
 Sioux City Bus and Transfer Company, Sioux City; 800 Pearl St.  
 Sioux City Casket Company, Sioux City; 5th & Jennings  
 Sioux City Cattle Loan Company, Sioux City  
 Sioux City Concrete Pipe Company, Sioux City  
 Sioux City Crockery Company, Sioux City  
 Sioux City Dakota and North Western Railway Company, Des Moines;  
 P. O. 226 W. Jackson Blvd., Chicago, Ill.  
 Sioux City Engine & Machinery Co., Sioux City  
 Sioux City Foundry Company, Sioux City  
 Sioux City Gas & Electric Company, Sioux City  
 Sioux City Investment Company, Sioux City  
 Sioux City and Ireton Railroad Co., Sioux City; care H. D. Eilers, Ireton,  
 R. No. 3  
 Sioux City Masonic Building Company, Sioux City  
 Sioux City Motor Service Co., Sioux City  
 Sioux City Neal Institute, Sioux City  
 Sioux City Paper Company, Sioux City  
 Sioux City Printing Company, Sioux City  
 Sioux City Realty Company, Sioux City  
 Sioux City Retail Merchants Association, Sioux City; 309 13th St.  
 Sioux City Seed & Nursery Company, Sioux City; expires August 2, 1917  
 Sioux City Serum Company, Sioux City  
 Sioux City Stock Yards Company, Sioux City  
 Sioux City Telephone Company, Sioux City  
 Sioux City Terminal Elevator Company, Sioux City; 202 Motor Mart Bldg.  
 Sioux City Terminal Railway Company, Sioux City  
 Sioux City Tire & Manufacturing Company, Sioux City  
 Sioux City Traction Company, Sioux City  
 Sioux City Trust and Savings Bank, Sioux City  
 Sioux City Western League Base Ball Assn., Sioux City  
 Skandia Printing Company, The, Des Moines; 504 E. Locust St.  
 Skow Manufacturing Company, Newton  
 Slade Shoe Company, Boone  
 Slade Shoe Shop, Des Moines  
 Slagle & Company, F. M., Alton  
 Slater Lyceum Hall Co., Slater  
 Slater Mercantile Co., Slater  
 Slater Mutual Telephone Company, Slater  
 Slavia Realty Company, Cedar Rapids  
 Sloan & Company, Inc., E. C., Albia  
 Sloan Lumber Company, W. O., Des Moines  
 Sloan Service Company, Sloan



Smedley Steam Pump Company, Dubuque; 620 B. & I. Bldg.  
Smiley & Heaps Coal Company, Boone  
Smith Company, Geo. P., Charles City  
Smith Bros. & Burdick Company, Davenport; 5th & Rock Island Sts.;  
    expires February 1, 1918  
Smith Electric Contract Company, E. P., Dubuque  
Smith and Son, F., Clinton  
Smith-Foote Co., Sioux City  
Smith-Hovelson Lumber Company, Osage  
Smith Lichty and Hillman Company, Waterloo  
Smith-Lowe Coal Company, The, Des Moines  
Smith Lumber Company, Jas. A., Osage  
Smith-McClure Coal Company, Ogden  
Smith Miller Company, Bouton  
Smith Music House, Des Moines  
Smith Nursery Company, L. H., Council Bluffs  
Smith-Thielen Lumber Company, Osage  
Smoky Hollow Coal Company, Avery  
Smyrna and Weldon Telephone Company, Weldon; care John A. Cannon,  
    R. No. 1  
Snodgrass Clothiers Company, The, Iowa Falls  
Snodgrass-Baumap Clothing Company, Manson  
Snodgrass-Keiser Clothing Company, Parkersburg  
Snow Automobile Company, Ottumwa  
Snow-Church Company, Des Moines  
Snyder Brothers Incorporated, Center Point  
Societa Fraterna Italiano do Muttuo Socorso, Seymour  
Soda Grill, The, Mason City  
Soldier Valley Mutual Telephone and Telegraph Company, Ute  
Solid Concrete Silo Company, Sioux City  
Solon Telephone Company, Solon  
Somers Elevator Company, Somers  
Somers Hotel Company, Ottumwa  
Somers Telephone Company, Somers  
Sondrol Company, Clear Lake  
Sound Timber Company, The, Davenport; 501 Lane Bldg.  
South Central Telephone Company, Clear Lake  
South Cresco Telephone Company, Algona; care First National Bank  
South Dakota Investment Company, Sioux City  
South Des Moines Coal Company, Des Moines  
South Madison Farmers Telephone Company, Decorah  
South Marion Telephone Company, The, Hamilton Co.; P. O. Stratford  
South Orleans Telephone Company, The, Cresco; P. O. Ridgeway  
South Ottumwa Mining Company, Ottumwa  
South Prairie Mutual Telephone Company, West Liberty  
South Shore Outing Club, Mason City  
South Slope Orchard Company, Marshalltown  
South Telephone Company, Whittemore  
South and West Union Telephone Company, Benton Co.; P. O. Van Horne  
Southern Alberta Land & Development Company, Sioux City  
Southern Fruit and Truck Land Company, Des Moines  
Southern Iowa Coal Company, Centerville  
Southern Iowa Machinery Company, The, Centerville  
Southern Land Development Company, Bettendorf  
Southern Mining and Investment Company, Des Moines  
Southwestern Iowa Agricultural Congress, Montgomery Co.; P. O. Coburg  
Southwestern Triangle Distributing Company, Des Moines  
Spahn & Rose Lumber Co., Dubuque  
Spalding-Avery Lumber Company, Sioux City  
Sparling Company, The William, Cedar Rapids  
Spencer Dairy Produce Company, Spencer  
Spencer Furniture Company, Davenport; 224 W. 3rd St.



Spencer Loan & Abstract Company, The, Spencer  
 Spencer Milling Co., Spencer  
 Spencer Mutual Building and Loan Association, The, Spencer  
 Spencer Opera House Company, The, Spencer  
 Spencer Realty Company, Spencer  
 Sphinx Manufacturing Company, Johnson Co.; P. O. Iowa City  
 Spillville Electric Light Company, Spillville  
 Spilman Hardware Company, Ottumwa  
 Spiral Thriller Company, Waterloo  
 Spowage-James Company, Sioux City  
 Sprague Foundry & Mfg. Company, Council Bluffs  
 Spring Brook Rural Telephone Company, Peterson  
 Spring-Cedar Mutual Telephone Company, Larrabee  
 Spring Creek Threshing Company, Mt. Auburn  
 Spring Farming Company, W. W., Ames  
 Spring Hill Coal Company, Des Moines  
 Springdale Cemetery Association, Clinton  
 Springdale Mutual Fire Insurance Company, Springdale; P. O. West Branch  
 Spring Lake Ice Company, Cedar Falls  
 Spring Valley Farm Company, Sioux City  
 Springville Building and Improvement Co., Springville  
 Springville Telephone Co., Springville  
 Springville Water Works Company, Springville  
 Spry & Diller Company, Des Moines  
 Spurbeck-Lambert Company, Algona  
 Spurrier, Jr., and Company, W. A., Des Moines  
 Squire Company, J. W., Council Bluffs  
 St. Ansgar Automobile Company, St. Ansgar  
 St. Ansgar Creamery Company, St. Ansgar  
 St. Ansgar Telephone Exchange Company, St. Ansgar  
 St. Anthony Court No. 1503 Catholic Order Foresters, Bancroft  
 St. Anthony Mutual Telephone Company, St. Anthony  
 St. Charles Farmers Mutual Telephone Company, St. Charles  
 St. Charles Park and Improvement Association, St. Charles  
 St. Clair Muscatine Bottling Works, J. B., Muscatine  
 St. John and Barquist Company, The, Des Moines  
 St. Louis Keokuk & Northwestern Railroad Company, Keokuk; P. O. Burlington  
 St. Lucas Farmers Telephone Company, St. Lucas  
 St. Martin Land Company, Cedar Rapids  
 St. Olaf Stock Company, St. Olaf  
 St. Paul and Des Moines Railroad Company, Iowa Falls; P. O. 139 W. Van Buren St., Chicago, Ill.  
 St. Paul and Kansas City Short Line Railroad Co., Des Moines; P. O. 139 W. Van Buren St., Chicago, Ill.  
 Staats & Company, Incorporated, E. G., Mt. Pleasant  
 Stacy Fruit Company, Ft. Dodge  
 Stacy & Sons Co., E. P., Mason City  
 Stacyville Creamery Co. of Stacyville, Iowa, Stacyville  
 Stacyville Grain and Coal Company, Stacyville  
 Stacyville Opera House Company, Stacyville  
 Stafford Grocery Company, Keokuk; 1028 S. 5th St.  
 Stalker Mercantile Co., Inc., Olin  
 Stampfer Company, J. F., Dubuque  
 Standley Skid Chain Company, Boone  
 Stanford Incorporated, E. C., Dexter  
 Stanhope and Griffin Telephone Company, Stanhope  
 Stanhope Jewell Interurban Telephone Co., Stanhope  
 Stanhope Lake Center and Rosendale Telephone Co., Stanhope  
 Stanhope & North West Telephone Company, Stanhope  
 Stanley Woodmen's Building Assn., Stanley  
 Stanton Lumber and Fuel Company, Stanton



Stanton Mutual Loan & Building Assn., Stanton  
Stanwood Supply Company, Stanwood  
Stauber Manufacturing Company, Clinton  
Standard Chemical Company, The, Des Moines  
Standard Clothing Company, Sioux City  
Standard Construction Company, Cedar Rapids  
Standard Electric Company, Cedar Rapids  
Standard Four Tire Company, Keokuk  
Standard Glass and Paint Company, Des Moines  
Standard Hardware Company, The, Tripoli  
Standard Individual Gas Plant Company, Des Moines  
Standard Investment Company, Ft. Dodge  
Standard Leather Products Company, Sioux City  
Standard Lumber Company, Dubuque  
Standard Lumber Yards Company, Dubuque  
Standard Manufacturing Company, Cedar Falls  
Standard Manufacturing Company, Council Bluffs; 24th & Broadway  
Standard Sand Company, Sioux City  
Standard Scale & Mfg. Co., Des Moines  
Standard Telephone Company, Waukon  
Star Automobile Company, Pella  
Star Printing Company, The, New Sharon  
Star Taxi Company, Dubuque  
Star Telephone Company, Clear Lake  
Star Timber Company, Des Moines  
Starrett Brothers, Sheldon  
State Center Farmers Creamery Association, State Center  
State Center Land Company, The, State Center  
State Hail Insurance Company, Des Moines  
State Historical Film Corporation, Des Moines  
State Investment Company, Cedar Rapids  
State Line Mercantile Company, Deer Creek; P. O. Northwood, R. No. 2  
State Savings & Loan Assn., Sioux City  
Steele Siman & Co., Sioux City  
Steffen Company, August E., Davenport  
Steffen Realty Company, August, Davenport  
Stein Furniture Company, Incorporated, S. G. & P., Muscatine  
Stein & Kinney Market Company, Des Moines  
Stelling & Company, P. J., Davenport  
Stenberg-Tweet Incubator Company, Radcliffe  
Stepanek and Vondracek Hardware Company, Cedar Rapids; 201 2nd Ave.  
Stephens-Kennedy Company, Sioux City  
Stephenson Realty Company, Ames  
Sterling Dry Goods Company, Mason City  
Stern, Incorporated, Ben, Des Moines  
Sterneman Clothing Co., Muscatine; 309 Iowa Ave.  
Stevens Company, R. M., Ft. Dodge  
Stevens Land Company, The C. E., Britt; P. O. 1014 Metropolitan Bldg.,  
Minneapolis, Minn.  
Stevens-Morrison Investment Company, The, Iowa City  
Stevens Shoe Company, Mason City  
Stevens Shoe Store, Ottumwa  
Stevenson & Company, Jesse F., Des Moines  
Stewart and Hayden Company, Burlington; 310 N. Main St.  
Stewart Lumber Company, W. M., Waterloo  
Stewart Manufacturing Company, Waterloo  
Stewart Savings Company, Benton Co.; P. O. Atkins  
Stewart-Simmons Building Company, Waterloo  
Stewart-Simmons Press, Waterloo  
Stiefel Brothers, Incorporated, Burlington  
Stilson Specialty Company, Dubuque  
Stines Baking Company, Dubuque



Stiver Company, Incorporated, Clayton B., Des Moines  
 Stockdale & Maack Co., Walcott  
 Stocker Mercantile Company, Logan  
 Stoddard Wheeler Company, The, Mason City  
 Stoessel Oil Works, Ottumwa  
 Stokely Lumber Company, Woodward  
 Stone-Cook Lumber Company, Clinton  
 Stoner McCray System, The, Des Moines  
 Stoner Wall Paper Manufacturing Company, Des Moines; 810 Walnut St.  
 Stony Hill Telephone Company, Elgin  
 Storage Investment Company, The, Cedar Rapids  
 Storm Lake Auto Company, Storm Lake  
 Storm Lake Electric Light & Power Company, Storm Lake  
 Storm Lake Farmers Elevator Co., Storm Lake  
 Storm Lake Gas Company, Storm Lake  
 Storm Lake Savings and Loan Association, The, Storm Lake  
 Story City Cements Products Company, Story City  
 Story City Improvement Company, Story City  
 Story City Telephone Company, The, Story City  
 Story County Independent Telephone Company, Nevada  
 Strand Theatre Company, Cedar Rapids  
 Strange Bros. Hide Company, Sioux City  
 Strange Realty Company, Sioux City  
 Stratford Grain and Supply Company, Stratford  
 Strauss Dry Goods Company, Creston  
 Strawberry Point Co-operative Commission Company, Strawberry Point  
 Strawberry Point Farmers Creamery Association, Strawberry Point  
 Strickler Store Company, Centerville  
 Strickler Store Fixture Company, Keokuk  
 Stroehbehn Construction Company, Davenport  
 Strohm Company, J. A., Carroll  
 Strotz-Staff Company, Des Moines  
 Struble Lumber Company, Struble  
 Stuart Improvement Association, The, Stuart  
 Stuhler's Sons Company, George, Monticello  
 Suburban Development Company, Mason City  
 Suburban Island Amusement Company, Davenport  
 Suburban Island Park Company, Davenport  
 Suburban Realty Company, Des Moines; 808 17th St.  
 Success Investment Company, The, Des Moines  
 Success Linotype Composition Company, The, Des Moines; over 410 4th St.  
 Successful Farming Publishing Company, Des Moines; Box 777  
 Successful Motor Sales Company, Des Moines  
 Suits Me Plumbing & Heating Company, Cedar Rapids; 102 1st Ave. W.  
 Sullivan, Incorporated, T., Ottumwa; 220 E. Main  
 Sully Mutual Telephone Association, Sully  
 Summerfield Company, The, Davenport  
 Summit Printing Company, Forest City  
 Sumner Real Estate and Loan Company, Sumner  
 Sunbury Grain Company, Sunbury  
 Sundell Plumbing Company (Incorporated), Des Moines  
 Sunlight Hat Company of Marshalltown, Iowa, The, Marshalltown  
 Sunlight Produce Company, Winfield  
 Sunshine Coal Company, Centerville  
 Sunset Park Land Company, Des Moines  
 Sunnyside Farms, The, Cedar Rapids  
 Superior Cooperative Creamery Association, Superior  
 Superior Lumber and Coal Company, Osage  
 Supreme Lodge of the Western Bohemian Fraternal Assn., Cedar Rapids;  
 307 12th Ave. E.  
 Sutherland & Calumet Rural Telephone Co., Sutherland  
 Sutherland Co-operative Co., Sutherland



Sutherland Farmers Grain and Supply Company, Sutherland  
 Sutherland Telephone Company, Sutherland  
 Sutter-Ludman Drug Company, Burlington  
 Svea Mutual Protective Fire Insurance Association of Swedesburg, Henry  
     County, Iowa, Swedesburgh  
 Swain Canadian Land Company, Marengo  
 Swaledale Auto Garage Company, Swaledale  
 Swan-Anderson Company, Sioux City  
 Swan Lumber & Coal Company, Sioux City  
 Swaney Automobile Company, Carroll  
 Swaney Motor Car Company of Fort Dodge, Iowa, Fort Dodge  
 Swanson Company, B. F., Des Moines  
 Swanwood Coal Company, Des Moines; 408 E. 6th  
 Swea City Co-operative Creamery Company, Swea City  
 Swea Township Telephone Company, Swea City  
 Swedish Monitor Publishing Company, The, Sioux City  
 Swedish Mutual Fire Insurance Assn. of Des Moines County, Iowa, Bur-  
     lington  
 Swedish Mutual Insurance Association of Boone and Adjoining Counties,  
     Iowa, Boone; P. O. Madrid  
 Swedish Mutual Ins. Assn. of Polk Co., Ia., Des Moines; 600 Maple St.  
 Swedish Mutual Insurance Association of Southwestern Iowa, The, Essex  
 Sweet Grass County Land Company, Keokuk  
 Swigert-Howard Manufacturing Co., The, Des Moines  
 Syndicate Clothing Company, Cedar Rapids  
 Syndicate Land Company, Des Moines; 1116 Equitable Bldg.  
  
 T-W Mining, Milling & Development Company, The, New Sharon  
 Taber Company, The, Keokuk  
 Taber Lumber Company, Keokuk  
 Tabor-Burns Company, Burlington  
 Tabor Construction Company, Tabor  
 Tabor and Northern Railway Company, Tabor  
 Tackaberry Company, Wm., Sioux City  
 Tackaberry Allen Realty Company, Sioux City  
 Taft Company, C. C., Des Moines; Box 835  
 Taft-Hampton Company, Incorporated, Des Moines; c-o C. C. Taft Co.  
 Taft Manufacturing Company, The, Mt. Pleasant  
 Talbott Eno Company, Des Moines  
 Talbott Company, O. A., Keokuk  
 Tama-Benton Grain Company, The, Dysart  
 Tama Brick and Tile Company, Tama  
 Tama Meat Company, Tama  
 Tama Telephone Company, The, Tama  
 Tama & Toledo Railway Company, Toledo  
 Tama Water Power Company, Tama  
 Tau Sigma Alumni Company, Ames  
 Taxpayers Municipal Water Works of Creston, Iowa, Creston  
 Taylor and Eden Threshing Company, Vinton  
 Taylor Motor Company, The, Des Moines  
 Taylor Music House, The, Waterloo  
 Taylor & Patton Company, Des Moines  
 Teetor Company, Des Moines; Box 475  
 Teetor Manufacturing Company, Des Moines  
 Telegraph Herald, Dubuque  
 Temp Brew Beverage Company, Des Moines  
 Templeton Creamery Company, Templeton  
 Templeton Farmers' Elevator Company, Templeton  
 Templeton Telephone Company, Templeton  
 Tennant Improvement Company, Tennant  
 Tennis Land Company, Carl, Sioux City  
 Tennis-Elliott Land & Investment Company, Sioux City



Terminal Transfer Construction Company, Cedar Rapids  
 Terril Co-operative Creamery Association, Terril  
 Terry Co., Incorporated, J. B., Cedar Rapids, 217 S. 2nd St.  
 Terry Investment Company, The John M., Cedar Rapids  
 Thiede Mueller Hardware Company, Fort Dodge  
 Thiele-Scharf Company, Sioux City, 312 Neb. St.  
 Thode Investment Company, Des Moines  
 Thoma Grocery Company, The, Le Mars  
 Thomas Drug Company, Buxton  
 Thomas Manufacturing Company, Cedar Rapids  
 Thomas Manufacturing Company, Des Moines  
 Thomas Plumbing Company, Des Moines; 612 E. Grand Ave.  
 Thomas Realty Company, The, Council Bluffs; P. O. Omaha, Neb.  
 Thompson Company, M. M., Cedar Rapids  
 Thompson Boat & Pattern Works, Decorah  
 Thompson Brothers Company, Muscatine  
 Thompson Co-operative Creamery Company, Thompson  
 Thompson-Dean Company, Mason City  
 Thompson Land Company, Thompson  
 Thompson Manufacturing Company, Des Moines  
 Thompson Mercantile Company, The, Bedford  
 Thompson Mutual Telephone Company, The, Thompson  
 Thompson Water Burner Corporation, Cedar Falls  
 Thomsen-Ahrendorf Company, Davenport, 1025 3rd St.  
 Thor Lumber Company, Thor  
 Thorndike Co., J. V., Sioux City  
 Thornton Light and Power Company, Thornton  
 Thornton Mercantile Store, Thornton  
 Threlkeld Spring Bolster Company, The, Chariton  
 Thurman Electric Company, Thurman  
 Thurston Hardware Company, Onawa  
 Tiger Thrasher Company, Benton Co.; P. O. Van Horne  
 Tilden Brothers & Company Incorporated, Ames  
 Tilden Grocery Company, Ames  
 Tilden Manufacturing Company, The, Ames  
 Tilden Store Company, The, Ames  
 Times Company, The, Davenport  
 Times Company, The, Mason City; 119 W. State  
 Times Building Company, Mason City  
 Times Journal Co., Dubuque  
 Times Printing Company, The, Ames  
 Times Printing Company, Carroll  
 Times Publishing Company, Oskaloosa; 114 1st Ave. W.  
 Times-Republican Printing Co., The, Marshalltown  
 Tingley and Mount Ayr Mutual Telephone Co. of Tingley, Iowa, Tingley;  
 P. O. Mt. Ayr  
 Tipton Canning Company, Tipton  
 Tipton Co-Operative Creamery Company, Tipton  
 Tipton Hardware Company, Incorporated, Tipton  
 Tipton Light and Heating Co., The, Tipton  
 Tisdale Lumber Company, Keosauqua  
 Title Security Abstract Company, Des Moines; 903 Observatory Bldg.  
 Titonka Co-operative Creamery Company, Titonka  
 Titonka Telephone Company, Titonka  
 Titus Loan and Investment Company, Muscatine  
 Todd-Baker Company, Sioux City  
 Todd Becker & Keefe Building Co., Sioux City  
 Todd & Kraft Company, Des Moines  
 Toledo Farmers Elevator Co., The, Toledo  
 Tolerton and Warfield Company, Sioux City  
 Toller Company, Rudolph, Council Bluffs, 1001 Main St.  
 Toms' Clothing Company, Boone



Tone Brothers, Des Moines  
Tooey Company, T. A., Des Moines  
Torbert Drug Company, Dubuque  
Torch Press, The, Cedar Rapids  
Tower-Majors Candy Company, The, Ottumwa  
Towle & Hypes Co., Clinton  
Town Lot and Land Company, Ft. Dodge; P. O. Excelsior Springs, Mo.  
Town Realty Company, Cedar Rapids  
Towne Realty Company, Cedar Rapids  
Towner Mercantile Company, Peterson  
Townsend & Cowan Lumber Company, The, Manson; c-o Catharine McNally, Sec., Cedar Falls  
Townsend and Merrill Company, Cedar Falls  
Tracy-Sadler Company, Red Oak  
Tracy Telephone Co., The, Tracy  
Trafford Company, The, Mason City  
Travelers Investment Company, Cedar Rapids  
Tredway and Sons Hardware Co., A., Dubuque; 761 Iowa St.  
Tremont Company, The, Marshalltown  
Tremont Real Estate Company, Davenport  
Trexler Grocery Company, Dubuque  
Trexler Livery Co., Dubuque; 629 Clay St.  
Treyner Hardware, Implement & Auto Company, Treynor  
Treyner Mercantile Company, Treynor  
Triangle Realty Company, The, Des Moines  
Tribune Company, The, Sioux City  
Tribune Publishing Co., The, Ames  
Tri-City Automobile Trade Association, Davenport  
Tri City Button Company, Davenport  
Tri-City Chemical Company, Davenport  
Tri City Construction Company, Davenport; 36 Masonic Temple  
Tri City Electric Company, Davenport  
Tri City Electric Supply Co., Davenport  
Tri City Lithographing & Printing Co., Davenport  
Tri City Plate, Ice and Cold Storage Company, Davenport; 1423 Rockingham Rd.  
Tri City Railway Company, Davenport  
Tri-City Telephone Company, Clinton  
Tri City Tent & Awning Company, The, Davenport  
Tri City Wholesale Grocer Company, Davenport  
Tri-State Auto & Machine Company, Keokuk; c-o R. B. Meek, Bristol, Colorado  
Tri State Implement Company, Sioux City; 317 Pearl St.  
Tri State Investment Company, Sioux City  
Trident Publishing Company, Davenport; 107 S. Broadway  
Triggs Hardware Co., Lake Park  
Trinity County Lumber Company, Lyons; P. O. 206 La Salle St., Chicago, Ill.  
Trio Coal Company, Ottumwa  
Tripoli Canning Company, Tripoli  
Tripoli Implement Company, Tripoli  
Tripoli Mercantile Company, Tripoli  
Tripoli Opera House Association, The, Tripoli  
Trisler's Incorporated, Des Moines  
Troy Creamery Company, Williamsburg  
Troy Laundry Company, Des Moines  
Truefit Company, Ottumwa  
Truesdale Farmers Elevator and Supply Company, Truesdale  
Trust Book and Credit Company of Iowa, Des Moines; 311 Crocker Bldg.  
Tucker Furniture & Carpet Co., The, Clinton  
Tuerke Mercantile Company, Fort Dodge  
Turin Garage Company, Turin



Turkey Valley Telephone Company, Wiota  
 Turner-Crippen Company, Iowa Falls  
 Turner Improvement Company, J. W., Des Moines; 309 Youngerman Bldg.  
 Turner Pfaff Clothing Company, The, Sigourney  
 Tusant & Son Company, J. E., Des Moines; 583 7th St.  
 U. S. Button Company, Muscatine  
 U. S. Security Abstract Company, Des Moines; 325 Century Blk.  
 U. T. K. Shoe Company, The, Waterloo  
 Underwriters Review Company, The, Des Moines  
 Unique Curtain Fixture Company, Boone  
 United Editors Company, The, Des Moines; 427 Fleming Bldg.  
 United Farmers Telephone Company, The, Granville  
 United Hog and Cattle Powder Company, Shenandoah  
 United Investment Company, Cedar Rapids  
 United Investment & Realty Co., Cedar Rapids  
 United Lumber Company, Clinton  
 United Mortgage Loan Company, Des Moines  
 United Neckwear Manufacturing Company, Waterloo  
 United Realities Company, Des Moines; 1215 Hippee Bldg.  
 United Shippers, Cresco  
 Unity Building Association, The, New Hampton  
 Unity Hospital Association, The, Creston  
 Unity Investment Company, Des Moines  
 Unity Investment Company, Sioux City; 228 American Blk.  
 Unity Lumber Company, Mason City  
 Unity Rural Telephone Co., Butler Co.; P. O. Clarksville  
 Universal Chiropractic College, Davenport; 528 Brady St.  
 Universal Inspection Company of Iowa, The, Des Moines  
 University Construction Company, Des Moines  
 University Express and Transfer Company, Des Moines  
 University Investment Company, Des Moines  
 University of Iowa Association of Phi Kappa Psi, Iowa City  
 Union Advocate Publishing Company, Sioux City  
 Union Block Association, New Hampton  
 Union Block Company, Shenandoah  
 Union Building and Investment Co., Des Moines; 401 Polk Bldg.  
 Union Cheese Company, Marshalltown  
 Union and Clarke Telephone Co., The, Thayer  
 Union Co-operative Company, Davenport  
 Union Co-operative Society, Des Moines  
 Union Creamery Company, The, Finchford; P. O. Winslow  
 Union Dale Telephone Company, Riverside  
 Union Department Store, Lake Mills  
 Union Electric Company, Dubuque  
 Union Farmers Cooperative Creamery Company, The, Monona  
 Union Farmers Mutual Insurance Company, Iowa City  
 Union Farmers Mutual Telephone Company, The, Tiffin, R. R. 1  
 Union Grain Company, Union  
 Union Hardware Company, The, Creston  
 Union Investment Company, Des Moines  
 Union Land Company, Ashton; P. O. Walker  
 Union Land Company, The, Des Moines  
 Union Motor Company, Des Moines; 615 Polk Bldg.  
 Union Mutual Fire Insurance Association of Iowa, The, Des Moines; P. O. Emmetsburg  
 Union Printing Company, Dubuque  
 Union Produce Company, Ossian  
 Union Real Estate and Abstract Co., The, Osage  
 Union Realty Company, Des Moines; 500 E. Locust  
 Union Telephone Co., Cedar  
 Union Telephone Company, Sheldon



Union Telephone Company, The, Stockport, c-o L. G. Boies, Birmingham  
Union Terminal Railway Company, The, Sioux City; P. O. St. Paul, Minn.  
Union Township Mutual Telephone Company, Cromwell  
Union Trust Company, Clarinda  
Union Underwriters Agency, Des Moines  
United States Circulation Company, The, Waterloo  
United States Fire Prevention Company, The, Webster City  
Upham Brothers Company, Des Moines; 619 Hippee Bldg.  
Upper Iowa Power Company, Decorah  
Ute Building Association, Ute  
Utica, The, I. & A. Friedlich Company, Des Moines  
Utica Building Company, Des Moines  
V-Ray Co., The, Marshalltown  
Vail Co-operative Co., Vail, Iowa, Vail  
Vail Produce Commission Company, Muscatine  
Vail Telephone Company, Vail  
Valder College, Decorah  
Valley Investment Company, Des Moines; 417 C. N. B. Bldg.  
Valley Junction and Orillian Telephone Co., Valley Junction  
Valley Lumber Company, What Cheer  
Valley Machine Company, Underwood; c-o Robert F. Smith, Council Bluffs  
Valley Place Investment Company, Valley Place; P. O. 217 Lane Bldg.,  
Davenport, Iowa  
Van Allen Realty Company, Clinton  
Van Allen & Son, John, Clinton  
Van Brunt Automobile Company, Incorporated, Council Bluffs  
Van Buren Abstract Company, The, Keosauqua  
Vanderslice-Stahmer Shoe Co., Davenport  
Van Horne Canning Company, Van Horne  
Van Nostrand Saddlery Co., The, Muscatine  
Van Patten & Sons, Incorporated, John F., Davenport  
Van Sant Investment Company, Muscatine; P. O. Suite 2, Hackney Bldg.,  
St. Paul, Minn.  
Van Wert Rural Telephone Co., The, Van Wert  
Varicocene Company, The, Battle Creek  
Varland Mutual Telephone Company, Thompson  
Varnish-Enamel Mfg. Company, Des Moines  
Varsity Amusement Company, Des Moines  
Vaughan Implement Co., Waterloo  
Vaughan Manufacturing Company, Adel  
Vawter Chautauqua System, Cedar Rapids  
Veale Lumber Company, Le Mars  
Vee Transfer Company, W. J., Des Moines  
Ventura Farmers Creamery Company, Ventura  
Vermilya Cafe, The, Mason City  
Vernier Manufacturing Company, Cedar Rapids  
Vernon Construction Company, Cedar Rapids  
Vernon Farmers Mutual Telephone Co., Dows  
Vest Live Stock Company, The, Jefferson  
Victor Animato-Graph Company of America, Davenport  
Victor Co-operative Creamery Company, Victor  
Victor-Summit Mutual Telephone Company, The, Victor  
Viele Independent Telephone Company, Viele; P. O. Donnellson R. R. 4  
Viking Pump Company, The, Cedar Falls  
Villisca Investment Company, Villisca  
Villisca Mutual Fire and Lightning Insurance Association, Villisca  
Villisca Mutual Loan & Building Assn., Villisca  
Vincent Clay Products Company, Fort Dodge  
Vincent Telephone Company, Fort Dodge; c-o Otto G. Yant, Vincent  
Vindicator and Republican Co., The, Estherville  
Vinton Canning Company, Vinton; Expires Oct. 19, 1917  
Vinton Gas Company, Vinton



Vinton Heat and Artificial Ice Company, Vinton  
 Vinton Land and Live Stock Company, Vinton  
 Vinton Mutual Insurance Association, Vinton  
 Vinton Savings Loan & Building Assn., Vinton  
 Vinton Security Company, Vinton  
 Voelker Realty Co., Dubuque  
 Vold Manufacturing Company, Forest City  
 Volga City Farmers Co-operative Creamery Assn., The, Volga City  
 Volga Co-operative Commission Company, Volga  
 Volga Opera House Company, Volga  
 Volga Valley Telephone Company, Elkport, R. R. 1  
 Voss Brothers Manufacturing Co., Davenport; 1353 W. 2nd St.  
 Wackerbarth & Blamer Co., Independence  
 Wadena Co-operative Commission Company, Wadena  
 Wagner Dry Goods Company, Roy E., La Porte City  
 Wagner Manufacturing Company, Cedar Falls  
 Wagner Motor Company, Mason City  
 Wagner Telephone Company, Farmersburg; P. O. Luana  
 Wahkonsa Investment Company, The, Fort Dodge  
 Waite Music Company, The H. C., Cedar Rapids  
 Wakeman-McVay Furnace Company, Fort Dodge  
 Walcott Mutual Fire Association, Walcott  
 Walker Company, The M. M., Dubuque  
 Walker Telephone and Telegraph Co., The, Walker  
 Wall Lake Lumber Co., The, Wall Lake  
 Wall Lake Opera House Co., Wall Lake  
 Wallace Company, The, Washington  
 Wallace & Co. (Inc.) Harry G., Des Moines  
 Wallace & Linnane Co., Des Moines  
 Wallace Publishin- Company, Des Moines  
 Wallingford Telephone Company, Wallingford  
 Wallis Company, The, Dubuque; 121 Prairie St.  
 Walnut Milling Company, Walnut  
 Walnut Telephone Company, Walnut  
 Walsh Construction Company, Davenport  
 Walsh Realty Company, Davenport  
 Walsh-Sullivan-Daly Construction Company, Davenport  
 Walshuler Realty & Construction Company, Davenport  
 Walters Company, The Charles E., Council Bluffs  
 Walther-Volger Gas Machine Company, Davenport  
 Walton Clothing Company, Oskaloosa  
 Wangler Brothers Company, Waterloo  
 Wapello Coal Company, Burlington; P. O. Hiteman  
 Wapello County Mutual Fire and Lightning Insurance Association, Mun-  
 terville  
 Wapello Electric Company, Wapello  
 Wapello Sand and Building Material Co., Ottumwa  
 Wapsie Company, The, Independence  
 Wapsie Valley Fair Assn., The, Central City  
 Wapsipinicon Mill & Power Company, Independence  
 Ward Commission Company, Sioux City; P. O. Exchange Bldg. Union  
 Stock Yards, Chicago, Ill.  
 Ward and Co., H. I., Washington  
 Ward Supply Company, Ward  
 Ware Implement Company, Ware  
 Ware Transfer & Storage Company, Des Moines  
 Warehouse Construction Company, Council Bluffs  
 Warfield-Pratt-Howell Company, Des Moines  
 Warnock Company, William, Sioux City  
 Warren County Farmers' Mutual Fire Ins. Assn., Lacona  
 Warren Mfg. Company of Council Bluffs, Ia., J. D., Council Bluffs  
 Wasem & Morse, Eagle Grove



Wasem Plaster Company, Fort Dodge; Box 653  
Washburn Manufacturing Company, George S., Newton  
Washington Avenue Realty Company, Cedar Rapids  
Washington Canadian Land Company, Washington  
Washington Dairy Lunch Company, Cedar Rapids; 314 2nd Ave. E.  
Washington Farmers Mutual Telephone Company, The, Green Island; P.  
O. Bellevue  
Washington Loan & Building Association, Washington  
Washington Loan and Trust Company, Washington  
Washington Opera House Company, The, Washington  
Washington Refining Company, Cedar Rapids  
Washington Rural Telephone Co., Waverly; P. O. Denver  
Washington Telephone Company, The, Washington  
Washington Title and Guaranty Company, Washington  
Waterbury Chemical Company, Des Moines  
Waterbury Investment Company, Des Moines  
Waterbury Manufacturing Company, Des Moines; 136 E. Locust  
Watkins Grain Company, Watkins  
Watkins Mfg. Co., Ames  
Watrous Nursery Company, Des Moines; 3400 S. W. 9th  
Watry Transportation Company, Dubuque  
Waucoma Farmers Co-operative Creamery Assn., Waucoma  
Waucoma Hotel Company, Waucoma  
Waucoma Opera House Company, Waucoma  
Waukon Equity Co-operative Association, The, Waukon  
Waukon Iron Company, The, Waukon  
Wauna Navigation Company, Davenport  
Waveland Realty Company, Des Moines  
Waverly Badger Mining Company, The, Waverly  
Waverly Beverage Company, Waverly  
Waverly Gas Company, Waverly  
Waverly Home Investment Company, Waverly  
Waverly Ice Company, The, Waverly  
Waverly Lumber Company, Waverly  
Waverly Savings and Loan Association, Waverly  
Waverly Stone and Gravel Company, Waverly; P. O. Fowler Bldg., Water-  
loo  
Wayland and Coppock Farmers Elevator Company, Wayland  
Wayland Hall Company, The, Wayland  
Wayland Investment Co., The, Wayland  
Wayland Light and Power Company, The, Wayland  
Wayland Telephone Company, Wayland  
Wayne County Mutual Insurance Association, Corydon  
Waterloo Amusement Company, Waterloo; 504 Lafayette Bldg.  
Waterloo Automobile & Supply Company, Waterloo  
Waterloo Brass Foundry, Waterloo  
Waterloo Building Company, The, Waterloo  
Waterloo Building and Loan Association, Waterloo  
Waterloo Business College, The, Waterloo  
Waterloo Canning Company, Waterloo  
Waterloo Cast Stone Company, The, Waterloo  
Waterloo and Cedar Falls Gas and Electric Light Company, Waterloo  
Waterloo, Cedar Falls and Northern Ry. Co., Waterloo  
Waterloo and Cedar Falls Union Mills Co., The, Cedar Falls  
Waterloo Cement Machinery Corporation, Waterloo  
Waterloo Chemical Works, The, Waterloo; Corner Park Road & Fair-  
view Ave.  
Waterloo Concrete Brick & Block Machine Company, Waterloo; 724 Wal-  
nut St.  
Waterloo Creamery Company, Council Bluffs  
Waterloo Creamery Building Association, The, Waterloo  
Waterloo Development Co., The, Waterloo



Waterloo Electrical Supply Company, Waterloo; 25 Bridge St.  
 Waterloo Engraving and Service Company, Waterloo; 217½ W. 5th St.  
 Waterloo Foundry Company, Waterloo  
 Waterloo Fruit & Commission Co., Waterloo  
 Waterloo Fuel Company, The, Waterloo  
 Waterloo Gasoline Engine Company, Waterloo  
 Waterloo Heights Company, Waterloo  
 Waterloo Jersey Farm, Waterloo  
 Waterloo Laundry Company, Waterloo  
 Waterloo Live Stock Commission Company, Waterloo  
 Waterloo Loan & Trust Company, Waterloo  
 Waterloo Lumber Company, Waterloo  
 Waterloo Majestic Theater Company, Waterloo  
 Waterloo Manufacturing Co., The, Waterloo  
 Waterloo Morris Plan Company, The, Waterloo  
 Waterloo Opera House and Theatre Co., Waterloo  
 Waterloo Orpheum Company, The, Waterloo; c-o Marcus Heinon, 104 Michigan Ave., Chicago, Ill.  
 Waterloo Paint and Glass Co., Waterloo  
 Waterloo Paper Company, Waterloo  
 Waterloo Photo Products Company, Waterloo  
 Waterloo Realty Company, Waterloo  
 Waterloo Refrigerator Company, Waterloo  
 Waterloo Register Company, Waterloo  
 Waterloo Saddlery Company, The, Waterloo  
 Waterloo Sash & Fixture Works, The, Waterloo  
 Waterloo Skirt & Garment Corporation, Waterloo  
 Waterloo Stone Co., Waterloo  
 Waterloo Theatre Co., Waterloo  
 Waterloo Times Publishing Company, Waterloo  
 Waterloo Warehouse & Storage Co., Waterloo  
 Waterloo Water Power Company, Waterloo  
 Weare Land and Improvement Co., Cedar Rapids; P. O. Sioux City  
 Weart-Frisby Lumber Company, Cedar Falls  
 Weart and Lysaught Company, Cherokee  
 Webb and Company, E. L., West Liberty  
 Webb Telephone Company, The, Webb  
 Weber Company, A., Keokuk  
 Weber Engine Company, Washington  
 Weber Hardware Company, Anamosa  
 Weber-Kirch Manufacturing Company, Keokuk  
 Weber & Sons Button Company, Muscatine  
 Weber-Wagner Company, Muscatine  
 Webster Company, Mel L., Independence  
 Webster City Armory and Opera House Co., Webster City  
 Webster City Gas Company, Webster City  
 Webster City Investment Co., The, Webster City  
 Webster City Mercantile Company, Webster City  
 Weeks and Co., D., Des Moines; Box 795  
 Weeks Estate, Incorporated, Laura D., Des Moines  
 Weigle Company, Davenport  
 Weil & Co., Incorporated, Keokuk  
 "Weil's", Clarinda  
 Weinberg Company, Sioux City  
 Weinberg's, Des Moines  
 Weir Canning Company, Toledo  
 Welres Safety Evener Manufacturing Co., Allison  
 Wels-Peterson Box Company, Waterloo; P. O., Cairo, Ill.  
 Welser & Lamar Company, Sioux City  
 Weise Lumber Company, J. E., Meriden  
 Weiss-Walters Land Company, Manning  
 Weitlich & Company, Davenport



Welch Brothers Shoe Company, Ft. Dodge  
Welch-Cook Company, Cedar Rapids  
Welch Printing Company, J. H., Des Moines  
Welden Construction Co., The, Iowa Falls  
Weldon, Lacelle and Osceola Telephone Co., Lacelle; P. O. Osceola  
Weldon Smyrna Independent Telephone Co., The, Weldon  
Wellman Light and Power Company, The, Wellman  
Wells Coal Company, Sioux City  
Wells-Hord Grain Company, Cedar Rapids; P. O. 1600 Railway Exchange, Chicago, Ill.  
Wells Livery, Baggage and Automobile Co., L. J., Des Moines  
Wells Telephone Company of Jackson County and State of Iowa, Miles  
Wenatchee Valley & Northern Railway Company, Clinton  
Wenner & Company, Christian, Garrison  
Wents & Sons Company, John, Holstein  
Wernentin Brothers Company, Davenport  
Wertz Seed and Bird Company, The, Sioux City  
Wertz-Seemann Auto Company, Sioux City  
Wesley Farmers Mutual Telephone Co., Wesley  
Wesley Rural Telephone Company Number One, Wesley  
Wessels & Fuchs, Ins., Bancroft  
Westcott Undertaking Company, Sioux City  
Westcott and Winks, Sumner  
Westfield Building Company, Waterloo  
Westfield Realty Company, Des Moines  
Westgate Farmers Co-operative Commission Co., Westgate  
Weston Company, The, Clinton  
Westphalia Farmers Mutual Insurance Association of Westphalia, Shelby County, Ia., Shelby Co.; P. O. Earling, R. R. 2  
Westwood Land Company, Cedar Rapids  
West Bend Building Company, West Bend  
West Bend Co-operative Creamery Co., West Bend  
West Bend Elevator Company, West Bend  
West Bend Opera House Company, West Bend  
West Bend Telephone Company, West Bend  
West Branch Electric Light Co., West Branch  
West Branch Telephone Company, The, West Branch  
West Burlington Savings and Loan Assn., West Burlington  
West Eden Mutual Telephone Company, Vinton  
West End Grocery Company, Independence  
West End Toll Line Company, Merville  
West Fork Lumber Company, Merville  
West Hamlin Separator Creamery Co., Exira  
West Hotel Company, Sioux City  
West Liberty Condensed Milk Company, The, West Liberty  
West Liberty Co-operative Creamery Company, West Liberty  
West Liberty Masonic Temple Company, West Liberty  
West Liberty Opera House, The, West Liberty  
West Liberty Telephone Company, Cleghorn  
West Milford Farmers Telephone Company, Ames  
West Morgan Telephone Company, Dows  
West Motor Sales Company, Waterloo  
West Point Mutual Telephone Co., Bristow  
West Side Lumber Company, Independence  
West Side Lumber Co., West Side  
West Side Mercantile Company, The, Ft. Dodge  
West Side Mutual Fire Insurance Assn. of Linn Co., Iowa, Cedar Rapids  
West Union Cement Company, West Union  
West Union Commercial Club, West Union  
West Union Co-operative Commission Company, The, West Union  
West Union Farmers' Creamery Co., West Union  
West View Thresher Company, Eldridge R. R. 1; Sunny View Farm



- Western Associates Company, Sioux City  
 Western Auto Specialty Co., Iowa City  
 Western Auto Supply Company, Cedar Rapids  
 Western Cherokee Mutual Fire and Lightning Insurance Association, The, Marcus  
 Western Commercial Company, Burlington  
 Western Construction Company, Davenport  
 Western Construction Co., Iowa City  
 Western Electric Telephone System, Des Moines; P. O. Mason City  
 Western Grain Dealers Association, Des Moines; 715 Polk Bldg.  
 Western Grocer Company, Marshalltown; P. O. Oskaloosa  
 Western Guarantee Land Company, Ft. Dodge  
 Western Harness and Supply Company, Waterloo; 608 Commercial St.  
 Western Hog Oiler Company, Washington  
 Western Honey Producers, Sioux City  
 Western Investment Company, Des Moines; Equitable Bldg.  
 Western Investment Company, Le Mars  
 Western Iowa Company, Sioux City; P. O. 20 Beacon St., Boston, Mass.  
 Western Iowa Development Co., Chariton; P. O. 331 E. 5th St., Ottumwa  
 Western Land & Loan Co., The, Sioux City  
 Western Life Insurance Company, Des Moines  
 Western Lumber & Supply Co., Council Bluffs  
 Western Manufacturing Company, Oskaloosa  
 Western Mining Company, Rockwell City  
 Western Packing Co., Spirit Lake  
 Western Real Estate Company, Des Moines  
 Western Realty Club, Des Moines  
 Western Realty Company, Cedar Rapids; 215 C. R. Savings Bank Bldg.  
 Western Realty Company, Muscatine  
 Western Sales and Brokerage Co., Des Moines  
 Western Securities Company, Cedar Rapids  
 Western Securities Company, Clinton  
 Western Silo Company, Des Moines  
 Western Steel and Iron Company, The, Woodbine; P. O. Council Bluffs  
 Western Stock Remedy Company, Burlington  
 Western Supply Company, Knoxville  
 Western Telephone Company, Rock Valley; c-o Otto Coyer, Fairview, S. Dakota  
 Western Town Lot Company, Clinton; P. O. 226 W. Jackson Blvd., Chicago, Ill.  
 Western Truck & Auto, Des Moines  
 Western Utilities Company, West Burlington  
 Western World Publishing Company, Des Moines  
 Wever Independent Telephone Company, Wever  
 What Cheer Electric Light Company, What Cheer  
 What Cheer Telephone Company, The, What Cheer; c-o Harold L. Beyer, Grinnell, Iowa  
 Wheat Meal Company, Le Mars  
 Wheeler Lumber, Bridge & Supply Company, Des Moines  
 Wheeling Telephone Company, The, Wheeling; P. O. Swan  
 Whiskey Slough Telephone Company, Plymouth Co.; P. O. Remsen  
 White Auto Sales Company, Sioux City  
 White Cross Drug Company, Manson  
 White House Clothing Company, Sheldon  
 White, Incorporated, Hubert W., Waterloo  
 White Lily Manufacturing Company, Davenport  
 White Oak Coal Company, The, Centerville  
 White Oak Telephone Company, The, Cumming; P. O. Norwalk  
 White Pier Company, Clear Lake  
 White Pigeon Mutual Fire & Lightning Insurance Association, The, Wilton Jct.  
 White Shoe Company, W. L., Des Moines; 506 Walnut St.



White Sulphur Springs Company, Davenport; 217 Brady St.  
White Transfer and Storage Company, Webster City; P. O. Ft. Dodge  
White Way Garage Company, Washington  
White Wing Soap Company, The, Des Moines  
Whitebreast Mutual Telephone Company, Lacona  
Whiting Farmers' Co-operative Elevator Company, Whiting  
Whiting Settlement Transmission Company, Whiting  
Whiting Lumber Co., The W. C., Whiting  
Whitmore Company, F. L., Des Moines; 805 Locust St  
Whitney Loan & Trust Company, Atlantic  
Whittemore Creamery Company, Whittemore  
Whittemore Elevator Company, Whittemore  
Whittemore Farmers Creamery Company, Whittemore  
Wichman Company, Sioux Rapids  
Wieneke-Hoerr Company, Dubuque  
Wiese Company, Jas. H., Eldridge  
Wieting Opera House Co. of Toledo, Ia., The, Toledo  
Wight Company, The, Lamoni  
Wigman Company, Sioux City  
Wilbur Furniture Company, D. C., Marshalltown  
Wilcox & Sons, J. F., Council Bluffs  
Wilcox-Garland-Wilbur Company, Oskaloosa  
Wilcox-Howell-Hopkins Company, Des Moines; 202 Central Life Bldg.  
Wilcox and Stubbs Company, Des Moines  
Wild Lumber Company, Cedar Falls  
Wilkins Brothers Company, Des Moines  
Wilkinson & Company, Keokuk  
Wilkinson Grain Company, Gaza  
Williams Cigar Company, Waterloo; Black Hawk Bank Bldg.  
Williams & Hunting Company, Cedar Rapids  
Williams Lumber Company, E. H., Ft. Dodge  
Williams Telephone Company, Benton Co.; P. O. Vinton  
Williamsburg Building Co., The, Williamsburg  
Williamsburg Improvement Co., The, Williamsburg  
Williamsburg Sale Pavilion and Fair Co. Williamsburg  
Williamsburg Telephone Co., Williamsburg  
Williamson Bohemian Hall Association, The, Prescott, R. No. 3; care J. M. Slezak  
Williamstown Creamery Association, Fredericksburg  
Willmers' Bros. Cigar Company, Dubuque  
Willow Creek Telephone Company, Clear Lake; care R. N. Scanland, Sec.  
Willow Lawn Farm Incorporated, The, Waverly  
Willson Company, Alonso, Mason City  
Willson Dry Goods Company, The, Boone  
Wilson Company, A. C., Oelwein  
Wilson, Jr., Company, George E., Clinton  
Wilson Building Company, Mason City  
Wilson Chemical Company, Council Bluffs  
Wilson Concrete Company, Red Oak  
Wilson Floral Company, J. S., Des Moines  
Wilson Hotel and Theatre Company, Mason City  
Wilson Implement Co., Sac City  
Wilson Johnson Company, Rockwell City  
Wilson Land and Investment Company, The, Des Moines; 411 Polk Bldg.  
Wilson Lumber and Fuel Company, Wilton Jct.  
Wilton-Ayresville Rural Telephone Company, Cedar Co.; P. O. Wilton Jct.  
Wilton Telephone Company, Wilton Jct.  
Winall Building Company, Dubuque  
Windsor Company, The, Hampton  
Windsor Purity Candy Company, Des Moines; 125 W. 2nd St.  
Winfield Elevator & Supply Co., Winfield  
Winfield Telephone Company, Winfield



Wingate Company, The, Des Moines  
Winnebago Auto Company, Lake Mills  
Winnebago County Abstract Co., Forest City  
Winnebago Telephone Company, Forest City  
Winnefred Coal Company, Mystic  
Winneshiek Co-operative Telephone Company, The, Decorah; P. O. Burr Oak  
Winneshiek Equity Co-operative Association, Decorah  
Winneshiek Hotel Company, Decorah  
Winter Grocery Company, The, Mason City  
Winterset Business Men's Association, Winterset  
Winterset Mutual Telephone Company of Winterset, Iowa, Winterset  
Wiota Telephone Company, Wiota  
Wisconsin Farmer Publishing Company, Des Moines; 1912 Grand Ave.  
Wisconsin Land Company, Primghar  
Wisconsin Lumber Company, Des Moines; 605 Youngerman Bldg.  
Wissing & Anderson Company, Sioux City  
Withers-Rath Company, Dubuque  
Witwer Brothers Company, Cedar Rapids; 318 S. 1st St.  
Witwer Company, B. H. & H. E., Cedar Rapids  
Witwer Investment Company, The, Cedar Rapids  
Witwer Realty Company, Cedar Rapids  
Woden Farmers Creamery Company, Woden  
Woden Farmers Rural Telephone Company, Woden  
Woldum Auto & Machine Company, Decorah  
Wolf Company, Wm., Sioux City  
Wolfer Cadillac Company, Davenport  
Wonder Carburetor Heater Company, The, Mason City  
Wonder Dandruff Cure Company, The, Cedar Rapids  
Wonder Manufacturing Company, Sumner  
Wood Company, Elmer, Moulton  
Wood & Company, L. C., Alden  
Wood Brothers and Company, Sioux City  
Wood Brothers Threshing Company, Des Moines; 20th & Washington  
Wood Carriage & Auto Company, Incorporated, Union  
Woods Company, Martin, Davenport  
Woods Hotel Company, Iowa Falls  
Woodbine Light and Heating Company, Woodbine  
Woodbine Milling Company, Woodbine  
Woodburn Independent Telephone Company, The, Woodburn, R. No. 1; P. O. Osceola, R. No. 4  
Woodburn Northwestern Telephone Company, Osceola, R. No. 4  
Woodbury Company, E. N., Clinton  
Woodbury Company, The, Sioux City; P. O. 20 Beacon St., Boston, Mass.  
Woodbury County Telephone Company, Sioux City; 512 United Bank Bldg.  
Woodbury and Plymouth Counties Farmers Mutual Fire Insurance Association, Merville  
Woodbury Realty Company, Sioux City  
Woodbury Tones Agency, Des Moines  
Woodford-Wheeler Lumber Company, Clear Lake  
Woodland Coal Company, Centerville  
Woodman Building Association of Cedar Falls, Iowa, Cedar Falls  
Woodman Building Association of Dolliver, Iowa, Dolliver  
Woodmen Opera House Co, The, Swea City  
Woodmen of the World Building Association, The, Burlington; 421 N. 4th St.  
Woodrow Manufacturing Company, Newton  
Woodruff Hardware Company, E. B., Knoxville  
Woodruff Shoe Company, Mason City  
Woodward & Co, John G., Council Bluffs  
Woodward Mutual Telephone Co., Woodward  
Woolsey Construction Company, Davenport  
Woolstock Telephone Company, Woolstock



Woolverton Printing and Publishing Company, Osage  
Workingmen's Building and Loan Association, Missouri Valley  
World Mileage Company, Iowa City  
Wren Hill Telephone Company, Woodburn  
Wright Coal Company, Carney  
Wright County Furniture Co., Belmond  
Wrot Iron Heater Company, Inc., Des Moines  
Wry-Schonlau System & Accounting Company, Des Moines  
Wyman and Rand Company, Burlington  
Wyoming Cattle Company, The, Cedar Rapids  
Wyoming Mutual Telephone Company, Wyoming  
Wyth-Lamb Shoe Company, Cedar Falls; 305 Main St.  
X-Ray Incubator Company, Des Moines  
Yellow Taxi Cab Company, Des Moines  
York Creamery Company, Iowa Co.; care H. W. Hudepohl, South Amana  
Young and Co., W. J., Clinton  
Young and Co., Incorporated, Fred S., Des Moines; 307 Hippee Bldg.  
Young & Company, Incorporated, M., Winterset  
Young Realty Company, Des Moines; 708 Walnut St.  
Yunker, (Incorporated), M., Keokuk  
Yunker, Inc., F. J. & I., Des Moines  
Yunker Brothers, Incorporated, Des Moines  
Yunker Building Company, Des Moines  
Yunker Bros. Construction Co., Incorporated, Des Moines  
Yunker Realty Company, Des Moines  
Yunkerman Seed Company, Council Bluffs  
Zearing and Johnson Grove Mutual Telephone Company, The, Zearing  
Zeidler Concrete Pipe Company, Muscatine  
Zeigler Canning & Preserving Company, Muscatine  
Zimmerman Steel Co., Bettendorf  
Zoller Mercantile Company, J., Council Bluffs; 100 Broadway  
Zwingle Telephone Company, The, Zwingle



## FOREIGN CORPORATIONS

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Aaron Poultry & Egg Company, Kansas City, Mo.  
 Adams Patent Wheel Company, Cassville, Wis.; P. O. Turkey River, Ia.  
 Adelberg & Bernam, Inc., New York City; 119 W. 24th St.; care Harry Bloom, 149 Broadway  
 Advance-Rumley Thresher Company, Inc., La Porte, Ind.; E. 3rd & Vine Sts., Des Moines, Ia.  
 Air Reduction Sales Company, Wilmington, Del.; P. O. 120 Broadway, New York City  
 Albia Light & Railway Company, Dover, Del.; P. O. 60 Broadway, New York City  
 Alexander Lumber Company, The, Aurora, Ill.  
 American Advertising Company, Inc., Mitchell, S. D.; P. O. Des Moines, Ia.  
 American Bridge Company, Hoboken, N. J.; P. O. 30 Church Street, New York City  
 American Cotton Oil Company, The, New York City; 27 Beaver St.  
 American Enameled Brick & Tile Co., New York City; 52 Vanderbilt Ave.  
 American Engineering Company, Philadelphia, Pa.; Aramingo & Cumberland Sts.  
 American Foundry and Furnace Co., Bloomington, Ill.  
 American Gas Engine Company, The, Wilmington, Del.; McVay & Freet, 714 Ridge Arcade Bldg., Kansas City, Missouri  
 American Glue Company, Boston, Mass.; 121 Beverly St.  
 American Hog Raisers Association of Iowa, Aberdeen, S. D.; P. O. 706 Mulberry, Des Moines, Iowa  
 American Linseed Company, Jersey City; P. O. Woolworth Bldg., New York City  
 American Multigraph Sales Co., Cleveland, Ohio; E. 40th St. & Kelley Ave.  
 American Radiator Company, East Orange, N. J., 525 Main Street; P. O. 816 S. Michigan Blvd., Chicago, Ill.  
 American Silo Company, Wilmar, Minn.  
 American Telephone & Telegraph Company, New York City; 15 Dey Street  
 American Town Lot Company, Indianapolis, Ind.; 918 Fletcher Trust Bldg.  
 Architectural Plastering Company, 624 1st Ave., Borough of Manhattan, New York  
 Armour Grain Co., Chicago, Ill.  
 Atchison, Topeka and Santa Fe Railway Company, The, Topeka, Kansas  
 Atlas Elevator Company, Minneapolis, Minn.; P. O. Chamber of Commerce, Minneapolis  
 Atlas Lumber Company, Minneapolis, Minn.; 752 Chamber of Commerce, Minneapolis  
 Atlas Portland Cement Company, The, Northampton, Pa.; P. O. 30 Broad Street, New York City  
 Automatic Construction Company, Wilmington, Del.; P. O. 508 Putnam Bldg., Davenport, Iowa  
 Automatic Grain Shocker Company, Huron, S. D.; P. O. Whittemore, Ia.  
 B. & O. Novelty Advertising System, Fort Pierre, S. D.; P. O. Davenport, Iowa  
 Banner Coffee Company, The, Milwaukee, Wis.  
 Banner Lunch Company, Minneapolis, Minn.; 1038 Sec. B. Bldg.  
 Barber Asphalt Paving Company, The, Philadelphia, Pa.; Land Title Bldg.  
 Barnett & Record Company, The, Minneapolis, Minn.; 700 Flour Exchange  
 Bell Company, W. M., Milwaukee, Wis.; Mitchell Bldg.  
 Bell Manufacturing Company, Rochester, Minn.; P. O. Marshalltown, Ia.



- Belle Plaine Electric Company, Aurora, S. D.; P. O. Cedar Rapids  
Beverly Land Company, Providence, R. I.; Box 1436, 50 S. Main  
Birrell, Inc., Geo., New York City, Bor. of Manhattan; P. O. Box 572, Muscatine, Iowa  
Black Swan Company, Wilmington, Del.; P. O. Waseca, Minn.  
Blue Valley Creamery Company, St. Joseph, Mo.  
Booth Fisheries Company, Wilmington, Del.; P. O. 22 West Monroe St., Chicago, Ill.  
Boss Manufacturing Company, Kewanee, Ill.  
Bowman Lumber Co., S. H., 1121 Lbr. Exc. Bldg., Minneapolis, Minn.  
Bradstreet Company, The, New Haven, Conn.; 346-8 Broadway, New York City  
Brennan Company, T. E., Milwaukee, Wis.  
Brooks & Sons Company, T. C., Jackson, Mich.  
Brown Company, L. R., St. Paul, Minn.; 337 Endicott Bldg.  
Brown Land Company, The, Providence, R. I.; 50 S. Main Street  
Bryan, Incorporated, Cecil E., Chicago, Ill.; 1134 Otis Bldg.  
Burns International Detective Agency, Inc., The William J., New York City; 770 Woolworth Bldg.  
Burrell Engineering and Construction, Chicago, Ill.; 327 S. La Salle  
Byers Bros. & Company, Live Stock Commission Corporation, Kansas City, Mo.; 728 Stock Exc. Bldg.  
Campbell Bread Company, The, Jersey City, N. J.; P. O. Des Moines  
Canal Construction Company, The, Chicago, Ill.; 789 W. Madison  
Canton Bridge Company, The, Canton, Ohio; Belden Ave. N. E.  
Carbrie Manufacturing Company, Duluth, Minn.; 1200 Alworth Bldg.  
Carney & Company, B. J., Reno, Nevada; P. O. 829 Broad Street, Grinnell, Iowa  
Carroll Light and Heat Company, Grand Rapids, Mich.; P. O. Carroll, Iowa  
Carter Coal Company, Wilmington, Del.; P. O. Coalwood, W. Va.  
Case Threshing Machine Company, J. I., Racine, Wis.; 700 State St.  
Cedar Valley Electric Company, Wilmington, Del.; P. O. 859 The Rookery, Chicago, Ill.  
Cedar Valley Hydraulic Company, Chicago, Ill.; 859 The Rookery  
Cedar Valley Railway Construction Company, Wilmington, Del.; P. O. Waterloo, Iowa  
Centerville, Albia and Southern Railway Company, Jersey City, N. J.; 15 Exchange Place; P. O. Centerville  
Central America Land and Development Company, Huron, S. D.; P. O. Hamburg, Iowa  
Central Iowa Fuel Company, Chariton, Iowa; P. O. Des Moines, Iowa  
Central Iowa Light & Power Company, Portland, Me.; 281 St. John St.; P. O. Boone, Iowa  
Central Iowa Poultry and Egg Company, New York City; 40 10th Ave., Bor. of Manhattan  
Central Station Engineering Company, Omaha, Nebr.; P. O. Glenwood, Iowa  
Chamberlin Metal Weather Strip Company, Detroit, Mich.; 109 3rd Street; P. O. 510 Hubbell Bldg., Des Moines  
Cherokee Sand & Gravel Company, The, Augusta, Maine; P. O. Cherokee, Iowa  
Chicago Burlington & Northern R. R. Co., LaCrosse, Wis.; P. O. 547 W. Jackson Blvd., Chicago, Ill.  
Chicago Burlington & Quincy R. R. Co., Boston, Mass.; P. O. 547 W. Jackson Blvd., Chicago, Ill.  
Chicago Great Western Railroad Company, Chicago, Ill.; Grand Central Sta.  
Chicago Milwaukee & St. Paul Rwy Co., Milwaukee, Wis.; 1104 Majestic Bldg.  
Chicago & Northwestern Rwy Co., Chicago, Ill.; 226 W. Jackson Blvd.  
Chicago St. Paul, Minneapolis and Omaha Rwy Co., Hudson, Wis.; P. O. St. Paul, Minn.



- Christensen Silo Company, The James P., Racine, Wis.  
 Cinnabar Cattle Company, Pierre, S. D.; P. O. Sioux City, Iowa  
 Citizens Corporation, Dover, Delaware; P. O. Fort Madison, Iowa  
 Citizens Gas and Electric Co. of Council Bluffs, Jersey City, N. J.; P. O. 26 Pearl St., Council Bluffs  
 Citizens Gas and Electric Company, Wilmington, Del.; P. O. Waterloo, Iowa  
 Clinton Water Works Company, Wilmington, Del.; P. O. Clinton, Iowa  
 Cloher Construction Company, Chicago, Ill.; R. 803-20 W. Jackson Blvd.  
 Collier, Incorporated, Barron G., New York City; 220 W. 42nd Street  
 Collins Mortgage Company, Kingfisher, Okla.; P. O. 209 Cedar Rapids Natl. Bank Bldg., Cedar Rapids, Iowa  
 Collis Products Company, Clinton Iowa; 19th St. & Spies Ave.  
 Combination Rack Manufacturing Company, Platteville, Wis.  
 Commonwealth Mortgage Company, Minneapolis, Minn.; Plymouth Bldg.  
 Commonwealth Utilities Company, Mankato, Minn.  
 Conservative Investment Company, Crete, Neb.  
 Consolidated Indiana Coal Company, Augusta, Me.; P. O. 139 W. Van Buren, Chicago, Ill.  
 Consumers Refining Company, Parkersburg, W. Va.  
 Continental Gas and Electric Corporation, Dover, Del.; P. O. Cuyahoga Bldg., Cleveland, Ohio  
 Continental Machine and Foundry Company, Chicago, Ill., 111 W. Monroe St.; P. O. Ft Madison  
 Continental Utilities Company, Detroit, Mich.; P. O. Lansing, Mich.  
 Corn Products Refining Company, Jersey City, N. J., 15 Exchange Place; P. O. 17 Battery Place, New York City  
 Dallas County Clay Company, Huron, S. D.; P. O. Woodward, Iowa  
 Davenport, Iowa City and Western Traction Company, Pierre, S. D.; P. O. c-o E. K. Putnam, Davenport, Iowa  
 Dean Land Company, The, Cedar Rapids, Ia.; P. O. Bemidji, Minn.  
 Decatur Bridge Co., Decatur, Ill.  
 Dennos Food Sales Co., Phoenix, Ariz.; P. O. 31 W. Lake Street, Chicago, Ill.  
 Des Moines Amusement Company, Chicago, Ill.; 22 W. Monroe St.  
 Des Moines and Central Iowa Electric Company, Portland, Me.  
 Des Moines Electric Company, The, Augusta, Maine; P. O. Des Moines, Ia.  
 Des Moines Land and Water Company, Portland, Me.; 93 Exchange St.  
 Des Moines Water Company, Portland, Me.; Box 709, 93 Exchange St.  
 Detroit Automatic Scale Company, Elkhart, Ind.; P. O. 22 Antietam St., Detroit, Mich.  
 Dibble Company, E. R., Minneapolis, Minn.; 824 Flour Exchange  
 Dodd, Mead & Company, Inc., New York City; 443 Fourth Ave.  
 Dolese Bros. Co., Chicago, Ill.; 10 S. LaSalle St.  
 Douglas Company, Wilmington, Del.; P. O. Cedar Rapids, Iowa  
 Douglas Motors Corporation, The, Pierre, S. D.; P. O. Omaha, Neb.  
 Drake & Ballard Investment Co., Minneapolis, Minn.  
 Dubuque Electric Company, Dubuque, Iowa; P. O. Room 707, New York Life Bldg., Chicago, Ill.  
 Dunham & Dunham, Omaha, Neb.; 118 S. 15th St.  
 Eastern Iowa Electric Company, Pierre, S. D.; P. O. c-o F. W. Altman, Dubuque, Iowa  
 Eitzen and New Albin Telephone Company, Houston Co., Minn.; P. O. New Albin, Iowa  
 Elaborated Ready Roofing Company, Chicago, Ill.; 4417 Wentworth Ave.  
 Electric Construction & Machinery Co., The, Rock Island, Ill.; 1622 2nd Ave.  
 Elijah & Winne, Inc., Dover, Del.; P. O. Cedar Rapids, Iowa  
 Emerson-Brantingham Implement Company, Rockford, Ill.  
 Empire Real Estate and Mortgage Company, Minneapolis, Minn.; 707 Met. Life Bldg.  
 Equipment Investment Company, Chicago, Ill.; 1st Natl. Bank Bldg.



- Fairbanks Morse & Co., Chicago, Ill.; 900 S. Wabash Ave.  
 Fairmont Telephone Company, Fairmont, Minn.  
 Farmers & Merchants Co-operative Brick & Tile Co., The, Pierre, S. D.;  
 P. O. Marshalltown  
 Farmers and Merchants Telephone Company, Elk Point, S. D.; P. O.  
 Hawarden, Iowa  
 Federal Rubber Manufacturing Company of Illinois, Chicago, Ill.; 1434 S  
 Michigan Ave.; P. O. Milwaukee, Wisconsin  
 Feder and Company, Daniel, Cedarhurst, L. I.; c-o Harry Bloom, 149  
 Broadway, New York City  
 Fenestra Construction Company, Detroit, Michigan; 2250 E. Grand Blvd.  
 Fidelity Building & Loan Company, The, Pierre, S. D.; P. O. Mason City,  
 Iowa  
 Firestone Tire and Rubber Company, Akron, Ohio; W. Va. Corporation  
 Fisk Rubber Company of New York, The, New York City; 55th & Broadw.;  
 Bor. of Manhattan  
 Fitzpatrick Lead Mining Co., The, Aberdeen, S. D.  
 Florida Indian River Land Company, Melbourne, Fla.; P. O. Vinton, Iowa  
 Ford Motor Company, Highland Park, Mich.  
 Fort Dodge, Des Moines & Southern Railroad Company, Portland, Me.;  
 281 St. John St.; P. O. Boone, Iowa  
 Fort Dodge Street Railway Company, Portland, Me.; 281 St. John St.; P.  
 O. Boone, Iowa  
 Fort Dodge Terminal and Warehouse Company, Portland, Me.; P. O.  
 Fort Dodge, Iowa  
 Frank Co., Sam, Milwaukee, Wis.; 352 Broadway; P. O. Waterloo, Iowa  
 General Film Company, New York City; 200 Fifth Ave.  
 General Millwork Company, Chicago, Ill.; 541 W. Washington Blvd.  
 General Cigar Company, New York City, N. Y.; 119 West 40th St.  
 General Sales Agency, Inc. of America, Wilmington, Del.  
 Gibson Bros., Limited, Winnipeg, Canada; P. O. Waterloo, Iowa  
 Gilman Land Company, The, Pierre, S. D.  
 Glendale Abbey Mausoleum Co., Providence, R. I.; 50 S. Main Street  
 Globe Automatic Sprinkler Co. of New Jersey, Camden, N. J.; P. O. Phila-  
 delphia, Pa.  
 Golden West Pump Company, Sioux Falls, S. D.; P. O. Sioux City, Iowa  
 Grand Union Tea Company, Newark, N. J.; P. O. 68 Jay Street, Brooklyn,  
 N. Y.  
 Great Northern Express Company, St. Paul, Minn.  
 Great Northern Railway Company, St. Paul, Minn.  
 Great Western Commission Company, Omaha, Neb.; Stock Yards, Sta.  
 Great Western Grain Company, The, Minneapolis, Minn.  
 Green & Sons Company, Appleton, Wis.; P. O. 563 McCormick Bldg., Chi-  
 cago, Illinois  
 Gypsum Fireproofing Company, Jersey City, N. J.; No. 15 Exchange Pl.;  
 P. O. 205 W. Monroe St.; Chicago, Illinois  
 Hanighen Company, J. J., Omaha, Neb.; 617 S. 14th  
 Harkes Coal Co., Kansas City, Mo.; Keith & Perry Bldg.; P. O. Coal City,  
 Iowa  
 Hastings Industrial Co., The, Chicago, Ill.; 306 W. Madison St.  
 Hawkeye Tire Company, Wilmington, Del.; P. O. Des Moines, Iowa  
 Hedges & Co., Geo. T., Cedar Rapids, Iowa  
 Hercules Power Company, Wilmington, Del.  
 Hitchcock Bros. Co., Peoria, Illinois; 104 S. Wash. St.  
 Hoffman Music Company, The, Chicago, Ill.; 1414 Monadnock Bldg.; P. O.  
 Clinton, Iowa  
 Hoggson Brothers, New York City; 485 Fifth Ave.  
 Home Oil Company, Chicago, Ill.; 76 W. Monroe St.  
 Howell Realty Company, Racine, Wis.  
 Hummer Furniture Company, LaSalle, Ill.  
 Hydraulic Press Brick Company, St. Louis, Mo.; Cent. Nat. Bank Bldg.



- Illinois Central Railroad Company, Chicago, Ill.; E. 11th Place  
 Imperial Copper Company, Albany, S. D.; P. O. Davenport, Iowa  
 Independent Five and Ten Cent Stores, New York City; 373 Broadway  
 Independent Order of Foresters, The, Toronto, Canada  
 Indian Refining Company, Augusta, Maine; P. O. 17 Battery Place, New York City  
 Indiana Bridge Company, Indianapolis, Ind.; P. O. Muncie, Ind.  
 Inland Construction Company, The, St. Louis, Mo.; 1014 Syndicate Trust Bldg.  
 Interior Lumber Co., Minneapolis, Minn.; 919 Sec. Bank Bldg.  
 International Milling Company, New Prague, Minn.  
 International Steel & Iron Company, Evansville, Ind.  
 International Telephone Meter Company, The, Huron, S. D.; P. O. Webster City, Ia.  
 Interstate Company, The, Wilmington, Del.; P. O. Coca Cola Bldg., Kansas City, Mo.  
 Interstate Power Company, Chicago, Ill.; 510 Portland Blk.; P. O. Decorah, Iowa  
 Inter-State Rural Light Company, Pierre, S. D.; P. O. Mason City, Iowa  
 Iowa Amusement Company, Chicago, Ill.; 22 W. Monroe St.  
 Iowa Central Railway Co., Chicago, Ill.; P. O. Met. Life Bldg., Minneapolis, Minn.  
 Iowa Central Telephone Company, Geneva, Neb.; c-o H. G. Conger, Des Moines  
 Iowa City Hotel Company, Dover, Del.; P. O. Iowa City, Iowa  
 Iowa City Light and Power Company, Wilmington, Del.; P. O. Iowa City, Iowa  
 Iowa Gas and Electric Company, Dover, Del.; P. O. Omaha, Neb.  
 Iowa Mausoleum Company, Sioux Falls, S. D.; P. O. Waterloo, Iowa  
 Iowa Power Co., Pierre, S. D.; P. O. Westminster Bldg., Chicago, Illinois  
 Iowa Southern Utilities Company, Portland, Me.; P. O. Centerville, Ia.  
 Iowa and St. Louis R'w'y Co., Kansas City, Kan.; Midland Bldg.  
 Iowa Townsite Company, Minneapolis, Minn.; Grand Central Station, Chicago, Illinois  
 Iten Bircuit Company, Omaha, Nebraska  
 Johns-Manville Company, H. W., New York City, 296 Madison Ave.  
 Kaw Paving Company, The, Topeka, Kan.; 609 New England Bldg.  
 Kelly-Roth Company, The, Wilmington, Del.; P. O. Chicago, Ill.  
 Keokuk Electric Company, Pittsburg, Pa.; P. O. 604 1st Nat. Bk. Bldg., Chicago, Ill.  
 Keokuk and Hamilton Water Power Company, The, Hamilton, Ill.; P. O. 30 South 3rd St., Keokuk, Iowa  
 Keokuk Water Works Company, Wilmington, Del.; P. O. Keokuk, Iowa  
 Kettle River Company, The, Minneapolis, Minn.; 1111 Plymouth Bldg.  
 Keystone Steel & Wire Company, Peoria, Ill.  
 Kinney Co., Inc., G. R., New York City; 233 Broadway  
 Kraft Company, George, Wilmington, Del.; P. O. 215 S. Market Street, Chicago, Ill.  
 Kresge Company, S. S., Detroit, Mich.  
 Laemmle Film Service, The, Chicago, Ill.; 205 W. Washington  
 Land Credit Corporation, Wilmington, Del.; P. O. St. Paul, Minn.  
 Larrowe Construction Company, Detroit, Mich.  
 Lawson-Lawton Company, The, DePere, Wis.  
 Lee Light and Power Company, W. Va. Corp.; Clarinda, Iowa  
 Lehigh Clay Products Company, Portland, Ind.; P. O. Lehigh, Iowa  
 Leonard Construction Co., Chicago, Ill.; 1937 McCormick Bldg.  
 LeRoy Telephone Company, LeRoy, Minn.  
 Linde Air Products Company, The, Cleveland, O.; P. O. 30 E. 42d St.; New York City  
 Lineville Telephone Company, Princeton, Mo.



- Loose-Wiles Biscuit Company, Kansas City, Mo.; 8th & Santa Fe Sts.  
Lupton's Sons Company, David, Philadelphia, Pa.; Allegheny Ave. & Tulip St.  
Lyle Telephone Company, Lyle, Minn.  
Mac Arthur Brothers Company, New York City, 11 Pine St.  
Mac Donald Engineering Company, Chicago, Ill.; 53 W. Jackson Blvd.  
Manatee Valley Land & Development Company, Tampa, Fla. & Des Moines, Iowa  
Marshall Hall Grain Company, St. Louis, Mo.; 206 Merchants Exchange Bldg.  
Mason City Building Company, Wilmington, Del.; P. O. Mason City, Iowa  
Mason City and Clear Lake Railroad Company, Wilmington, Del.; P. O. Mason City, Iowa  
Maxwell Motor Sales Corporation, Wilmington, Del.  
Maywood Investment Co., Sioux Falls, S. D.; Branch Waterloo, Iowa  
McCaull-Dinsmore Company, The, Minneapolis, Minn.; 914 C. of C. Bldg.  
McCaull-Webster Elevator Co., The, Minneapolis, Minn.  
McCray Refrigerator Co., Kendallville, Ind.  
McCrory Stores Corporation, Wilmington, Del., 7 W. 10th Street.  
McGraw Tire and Rubber Company, The, E. Palestine, O.  
Merchants Mercantile Agency, The, Chicago, Ill.; P. O. Hartje Bldg., Pittsburgh, Pa.  
Merchants Protective Corporation, The, Indianapolis, Ind.; 909 Merchants Bk. Bldg.  
Merillat Culvert Core Company, The, Carson City, Nev.; P. O. Winfield, Iowa  
Merkle-Hines Machinery Company, The, Kansas City, Mo.; 718 Scarritt Bldg.  
Merritt Development Company, Minneapolis, Minn.; 514 Plymouth Bldg.  
Metropolitan Realty Company, Portland, Ore.; P. O. Dundee, Iowa  
Michel Brewing Company, The C. & J., LaCrosse, Wis.; 727 S. 3rd St.  
Michelin Tire Company, Milltown, N. J.  
Miller Rubber Company, The, Akron, Ohio  
Mills County Power Company, Wilmington, Del.; 900 Market St.; P. O. Glenwood, Iowa  
Milwaukee Bridge Company, Milwaukee, Wis.; 1400 34th Street  
Minneapolis Trust Company, Minneapolis, Minn.; 115 S. 5th Street  
Mississippi River Power Company, Portland, Maine; P. O. 191 Middle St., Keokuk, Iowa  
Missouri Iron Company, St. Louis, Mo.; 509 Olive St.  
Missouri River Bridge Company, Wilmington, Del.; P. O. Sioux City, Iowa  
Montgomery and Campbell, Incorporated, Rock Island, Ill.; 1909 Second Ave.  
Mungers Laundry Co., Chicago, Ill.; 81 E. Madison  
Munn-Reise Construction Company, Kansas City, Kan.; Daniels Bldg.  
Musselshell Land Company, Lavina, Mont.; P. O. Cedar Rapids, Ia.  
Mutual Film Corporation of Illinois, Dover, Del.; P. O. 1112-1220 S. State St., Chicago, Ill.  
Nampa Apple Orchard Company, Nampa, Idaho  
National Cash Register Co., The, Dayton, Ohio  
National Council of The Knights and Ladies of Security, Topeka, Kansas; Security Bldg.  
National Life Insurance Company, Montpelier, Vt.; 116 State St.  
National Loan and Investment Company, The, Detroit, Mich.; 420 Farwell Bldg.  
National Starch Company, Jersey City, N. J.; 55 Montgomery St.; P. O. 17 Battery Place, New York City  
National Water Main Cleaning Company, Inc., New York City; 50 Church St.



- Natural Resources Company, Wilmington, Del.; P. O. 624 S. Michigan Ave.; Chicago, Ill.
- Neal Institutes Company, Minneapolis, Minn.; P. O. Des Moines, Iowa
- Nebraska Blaugas Company, Omaha, Neb.; 28 & Boyd Sts.
- Nebraska Railway Company, Nebraska City, Neb.; P. O. 1004 Farnam St., Omaha, Neb.
- Nebraska Telephone Company, Omaha, Neb.
- Nelson & Company, H. W., Chicago, Ill.; 218 S. La Salle
- Neola Elevator Company, Chicago, Ill.; 137 S. La Salle
- Newton and Hoit Company, The, Chicago, Ill.; 1018 S. Wabash Ave.
- Nold Lumber Company, C. H., St. Joseph, Mo.; 1224 N. 4th
- Norstrom Electric Company, Pierre, S. D.; P. O. Des Moines, Iowa
- North American Timber Holding Company, Wilmington, Del.; P. O. 817 Harris Trust Bldg., Chicago, Ill.
- North Star Sheep Company, Osceola, Iowa, R. R. 7
- Northern Construction Co., Milwaukee, Wis.; 421 Milwaukee St.
- Northern Development Company, St. Paul, Minn.; 881 Newcomb St.
- Northern Iowa Gas and Electric Company, Humboldt, Iowa; W. Va. Corporation.
- Northern Minnesota Land & Investment Co., Hallock, Minn.; P. O. Vinton, Iowa
- Northern Sugar Corporation, Detroit, Mich.; 1000 Union Trust Bldg.
- Northern Wyoming Land Company, Buffalo, Wyoming
- Northwestern Catalog Company, Minneapolis, Minn.
- Northwestern Consolidated Milling Company, Buffalo, N. Y.; P. O. 49 Wall Street, New York City
- Northwestern Realty Company, St. Joseph, Mo.
- Northwestern Telephone Exchange Co., The, St. Paul, Minn.; P. O. 19th & Douglas St., Omaha, Neb.
- Notamiss Spark Gap Company, Pierre, S. D.; P. O. 306 Hippee Bldg., Des Moines, Iowa
- Ogden Consolidated Coal Company, Pierre, S. D.; P. O. Ogden, Iowa
- Omaha Bridge & Terminal Rwy Co., Chicago, Ill.; E. 11th Place
- Omaha and Council Bluffs Rwy & Bridge Co.; Omaha, Neb.; P. O. Council Bluffs, Iowa
- Omaha and Council Bluffs Street Railway Company, Omaha, Neb.
- Omaha Elevator Company, Omaha, Neb.
- Omaha News Company, The, Omaha, Neb.; 1417 Davenport St.; P. O. 311 2d Street, Des Moines, Iowa
- Oskaloosa Light and Fuel Company, Grand Rapids, Mich.; P. O. Oskaloosa, Iowa
- Otis Elevator Company, Chicago, Ill.; 600 W. Jackson Blvd.
- Ottumwa Railway and Light Company, The, Wilmington, Del.; P. O. Ottumwa, Iowa
- Overland-Davenport Company, Huron, S. D.; P. O. Davenport, Iowa
- Packard Motor Car Company of Chicago, Chicago, Ill.; 2357 Michigan Ave.
- Pan American Bridge Company of New Castle, Indiana, New Castle, Ind.
- Pathe Exchange, Inc., New York City; 25 W. 45th
- Patterson Dental Supply Co., M. F., Chicago, Ill.; P. O. St. Paul, Minn.
- Penney Company, J. C., Salt Lake City, Utah; P. O. 254 Fourth Ave., New York City
- Pennsylvania Rubber Company of New York, New York City; P. O. Jeanette, Pa.; 1889 Broadway
- Peoples' Gas & Electric Company, Wilmington, Del.; P. O. Mason City, Iowa
- Peoples Gas and Fuel Company, The, of Cedar Rapids, Iowa, Wilmington, Del.; P. O. Cedar Rapids, Iowa
- People's Mausoleum Company, The, Huron, S. D.; P. O. Waterloo, Iowa
- Pittsburgh Filter Manufacturing Company, Pittsburgh, Pa.
- Pittsburgh Plate Glass Company, Pittsburgh, Pa.
- Platt & Washburn Refining Company, The, New York City; 11 Broadway



- Port Hudson Land Company, Aberdeen, S. D.; P. O. 1st Nat'l Bk. Bldg.  
Davenport, Iowa
- Porter Tractor Company, Phoenix, Arizona
- Prairie Pipe Line Company, The, Independence, Kan.
- Prest-O-Lite Company, Inc., The, Bor. of Manhattan; New York City; P.  
O. Indianapolis, Ind
- Price Cereal Products Company, Wilmington, Del.; P. O. Lincoln Bldg.;  
Minneapolis, Minn.
- Price Merchants Syndicate, The, Aberdeen, S. D.; P. O. Lincoln Bldg, Min-  
neapolis, Minn.
- Printers Supply Company, Minneapolis, Minn.
- Proctor & Gamble Distributing Company, Cincinnati, Ohio
- Property Owners Federation, Inc., Minneapolis, Minn.; P. O. Red Wing,  
Minn.
- Public Service Construction Company, Omaha, Neb.
- Pullman Company, The, Chicago, Ill.; Pullman Bldg.
- Pyrolin Products, Inc., Dover, Del.; P. O. Ft. Dodge, Iowa
- Racine Auto Tire Company, Racine, Wis.; 14th & Clark
- Rankin Farms, The, Tarkio, Mo.
- Read-McDonald-Brewster, Incorporated, Minneapolis, Minn.
- Red Oak and Northeastern Railway Co., Phoenix, Ariz.; Branch Red Oak,  
Iowa
- Red Rock Coal Company, W. Va. Corp., Des Moines, Iowa; Polk Building
- Red Seal Oil Company, Dover, Del.; P. O. 10 S. LaSalle, Chicago, Ill.
- Reknoy Realty & Security Corporation, New York City; 303 5th Ave.
- Reliance Investment Company, The, Sioux Falls, S. D.; P. O. Mason City,  
Iowa
- Remington Typewriter Company, Wilmington, Del.; P. O. 327 Broadway,  
New York City
- Rhode Island Hospital Trust Co., Providence, R. I.
- River Smelting & Refining Company, Portland, Me.; P. O. 722 Chestnut  
St., St. Louis, Room 1001
- Robinson Company, C. H., Grand Forks, N. D.
- Rosenbaum Bros. & Co., Union Stock Yds., Chicago, Ill.
- Royal Typewriter Company, Chicago, Ill.; 112 W. Adams
- Runyan Advertising and Sales Company, A. L., Pierre, S. D.; P. O. Dubu-  
que, Iowa
- Rush Park Dairy Farm, Inc., Manhattan, N. Y.
- Russell Coal & Coke Company, Dover, Delaware; P. O. 329 6th Ave., Cedar  
Rapids, Iowa
- Russell-Miller Milling Co., Minneapolis, Minn.; 430 Sec. Bk. Bldg.; North  
Dak. Corporation
- Rutledge & Taylor Coal Company, St. Louis, Mo.; Security Bldg.
- Sacton Sand & Gravel Co., Sioux Falls, S. D.; P. O. Lake View, Iowa
- Saline Mutual Telephone Company, Saline, Mo.
- Sandwich Manufacturing Co., Sandwich, Ill.
- Sanitary Refrigerator Company, Fond du Lac, Wis.
- Santa Fe Land Improvement Company, Los Angeles, Cal.; P. O. Topeka,  
Kan.
- Savage Tire Corporation, The, San Diego, Cal.; Main & Sicard Sts.
- Schmidt Brothers Construction Company, Chicago, Ill.; 105 N. Clark
- Schultz Mercantile Company, St. Louis, Mo.; 714 Washington Ave.
- Scioto Collieries Company, Chicago, Ill.; 37 W. Van Buren; P. O. Keith &  
Perry Bldg., Kansas City, Mo.
- Scott and Company, J. E., Hecla, S. D.
- Seavey and Flarsheim Brokerage Company, Kansas City, Mo.
- Selden-Breck Construction Company, St. Louis, Mo.; 122 N. 7th St.
- Selz Royal Blue Stores Company, W. Va. Corp., Chicago, Ill.; 40 S. Mar-  
ket St.
- Sheridan Coal Company, The, Omaha, Neb.



- Simmons Warehouse Company, Jersey City, N. J.; 15 Exchange Place; P. O. 900 Spruce St., St. Louis, Mo.
- Simmons Day & Company, Chicago, Ill.
- Sinclair Sales Company, The, Wilmington, Del.; 394 Du Pont Bldg.
- Sioux City Service Company, Jersey City, N. J.; 15 Exchange Place; P. O. Sioux City, Iowa
- Smith & Bros. Typewriter Co., L. C., Jersey City, N. J.
- Smith-Hamlin Construction Co., Inc., The, New York City; 66 Broadway
- Soash Land Company, The W. P.; Pierre, S. D.; P. O. Waterloo, Iowa
- Sodemann Heat & Power Co., St. Louis, Mo.; 1512 Clark Ave.
- Southern Iowa Electric Company, Wilmington, Del.; P. O. 315 1st Nat'l Bk. Bldg., Omaha, Neb.
- Sperry and Hutchinson Company, The, Jersey City, N. J.; P. O. 2 W 45th St., New York City
- Spring Grove Interstate Telephone Company, Spring Grove, Minn.
- Spurgeon Mercantile Company, Chicago, Ill.; 921 Hearst Bldg.
- Standard Motor Company, Wilmington, Del.; P. O. Mason City, Iowa.
- Stephens Engineering Co., The, Chicago, Ill.; 53 W. Jackson St.
- St. Charles Development Company, Inc., The, New Orleans, La.; P. O. Waterloo, Iowa
- St. Charles Land & Investment Company, Pierre, S. Dak.; Branch Charles City, Iowa
- St. John Grain Company, Heron Lake, Minn.; P. O. Worthington
- Stone & Webster Engineering Corporation, Boston, Mass.; 147 Milk St.
- Stone & Webster Management Association, Inc., Boston, Mass.; 147 Milk St.
- Stresenreuter-Cotton & Co., Chicago, Ill.; 860 Old Colony Bldg.
- Studebaker Corporation of America, The, Jersey City, N. J.; 15 Exchange Place; P. O. South Bend, Ind.
- Sutherland Building & Contracting Company, W. M., St. Louis, Mo.; Syndicate Trust Bldg.
- Sweet, Wallach and Company, Chicago, Ill.; 133 N. Wabash Ave.
- Tarkio Electric & Water Company, Tarkio, Mo.
- Thill-Manning-Whalen Company, LaCrosse, Wis.; 512 State St.
- Thomas-Guthrie Construction Company, A. C., St. Paul, Minn.
- Times Square Auto Supply Co., Jersey City, N. J.; 75 Montgomery St.
- Todd Protectograph Company, Incorporated, Rochester, N. Y.; 1050 University Ave.
- Tri City Automatic Telephone Company, Augusta, Me.; P. O. 510 Putnam Bldg., Davenport, Iowa
- Tri City Railway and Light Company, The, Hartford, Conn.; P. O. Davenport, Iowa
- Trotter Kerosene Carburetor Company, Pierre, S. D.; P. O. Des Moines, Iowa
- Twin City Oil Company, Minneapolis, Minn.
- U. S. I. Realty Company, Minneapolis, Minn.; 217 Plymouth Bldg.
- Union Bridge and Construction Company, Kansas City, Mo.; 903 Sharp Bldg.
- Union Carbide Sales Company, Chicago, Ill.; P. O. New York City, 30 E. 42nd St.
- Union Improvement Company of West Virginia, Des Moines
- Union Pacific Railroad Co., Omaha, Neb.
- United Agency, Huron, S. Dak.; P. O. Chicago, Ill.; 1018 S. Wabash Ave.
- United Delivery Company, The, Greeley, Col.
- United Gas Improvement Company, The, Philadelphia, Pa.
- United Lead Company, Jersey City, N. J.; P. O. Borough of Manhattan, N. Y.; 111 Broadway
- United Light and Railways Company, Grand Rapids, Mich.
- United States Gypsum Company, Jersey City, N. J.; P. O. Chicago, Ill.; 205 Monroe St.



- United States Installment Realty Co.; Minneapolis, Minn.; 217 Plymouth Bldg.
- U. S. Patented Novelties Company, Wilmington, Del.; P. O. Davenport, Iowa
- United States Register Company, Battle Creek, Mich.
- United States Rubber Company, New York City; 1790 Broadway
- United States Tire Company, New York City; 58th & Broadway
- Universal Trading & Supply Company, The, Portland, Maine; P. O. Chicago, Ill.; 35th & Morgan Sts.
- Urbauer-Atwood Heating Company, St. Louis, Mo.
- Utman Farm Company, Eau Claire, Wis.
- Van Brunt-Bleeg Company, Sioux Falls, S. Dak.
- Van Slyke-Dorsey Company, Pierre, S. Dak.; P. O. c-o Jas. Sebree, Mgr., Des Moines, Iowa
- Vibrating Electric Razor Company, Lincoln, Neb.; P. O. 236 Brandeis Theatre Bldg., Omaha, Neb.
- Villisca Public Service Company, The, Denver Colo.; 925 Foster Bldg.; P. O. Villisca, Iowa
- Vim, The, Chicago, Ill.; 34 S. Clark St.
- Wabash Railway Company, St. Louis, Mo.; Railway Exch. Bldg.
- Wapsie Power and Light Company, Pierre, S. Dak.; P. O. Mt. Vernon, Iowa
- Warren Brothers Company, Boston, Mass.; 142 Berkeley St.
- Warwick Land Company, Providence, R. I.; 50 S. Main St.
- Waterbury Company, James L., Minneapolis, Minn.
- Watrous-Acme Mfg. Co., Chicago, Ill.; 180 N. Dearborn St.; P. O. Des Moines, Iowa
- Wear-U-Well Shoe Company, Minneapolis, Minn.
- Wells Fargo & Company, New York City; 51 Broadway
- Welsbach Street Lighting Co., Wilmington, Del.; P. O. 1934 Market St.; Philadelphia, Pa.
- Western Bridge and Construction Company, Omaha, Neb.; 648 Bee Bldg.
- Western Construction Company, The, La Crosse, Wis.
- Western Construction Company of Sioux City, Sioux Falls, S. Dak.; P. O. Sioux City, Iowa
- Western Farmers Land Company, The, Portland, Maine; P. O. Waterloo, Iowa
- Western Flour Mill Company, Minneapolis, Minn.; P. O. Davenport, Iowa
- Western Flying Airship Company, Rickfield Springs, N. Y.; P. O. 2 Rector St., New York City.
- Western Hemisphere Townsite Corporation, Phoenix, Ariz.; P. O. Marshalltown, Iowa
- Western Improvement Company, Racine, Wis.
- Western Mortgage Securities Company, Minneapolis, Minn.; 215 Andrus Bldg.; P. O. Waterloo, Iowa
- Western Newspaper Union, Augusta, Maine; 242 Water St.; P. O. Omaha, Neb.
- Western States Lumber Company, Minneapolis, Minn.; 500 Corn Exch. Bldg.
- Western Structural Company, Moline, Ill.; 240 11th Ave. A.
- Western Union Telegraph Company, The, New York City; 195 Broadway
- Westlake Construction Company, St. Louis, Mo.; 717 Locust St.
- What Cheer Clay Products Company, Augusta, Maine; P. O. What Cheer, Iowa
- Wheeler Construction Company, John, Geneva, Ill.
- White Salmon Development Company, Minneapolis, Minn.; 350 Security Bank Bldg.
- White Star Filling Station Company, The, Huron, S. Dak.; P. O. Grinnell, Iowa
- Williams, White and Company, Moline, Ill.
- Wilson & Co., Jersey City, N. J.; 15 Exchange Place



- Wilson Orchard Company, Nampa, Idaho  
Winterset Brick and Tile Company, Lemmon, S. Dak.; P. O. Winterset,  
Iowa  
Wisconsin Bridge and Iron Company, Milwaukee, Wis.  
Woodbridge Ornamental Iron Co., Chicago, Ill.; 400 W. Erie St.  
Worden-Allen Company, Milwaukee, Wis.; Box 528  
Wormser Hat Stores, Inc., New York City; 17-19 Washington Place  
Wyoming Construction and Development Company, Pierre, S. Dak., and  
Buffalo, Wyoming; P. O. Dows Bldg., Cedar Rapids, Iowa  
Yellow Dog Mine Company, Winnemucca, Nevada, and Maquoketa, Iowa  
Yorkshire Creamery Co., Kittery Maine; P. O. Ottumwa, Iowa



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